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**DECISION**



**THE COMPTROLLER GENERAL  
OF THE UNITED STATES  
WASHINGTON, D.C. 20548**

**FILE:** B-210433

**DATE:** April 15, 1983

**MATTER OF:** Purchase of Microwave Oven

**DIGEST:** GAO will not object to the Department of the Navy's use of appropriated funds to purchase a microwave oven, where a proper official determines that the expenditure is necessary in view of the work hours involved and the lack of available eating facilities.

This is an advance decision to the Chief, Bureau of Medicine and Surgery (recently redesignated the Naval Medical Command), Department of the Navy, concerning whether, under the stated circumstances, the Bureau may use appropriated funds to purchase a microwave oven for its Washington, D.C. headquarters. For reasons which follow, we find that appropriated funds may be used for this purpose.

According to the submission, the oven, if purchased, will replace a non-working stove and will be used by employees of the duty section and the crypto center. These locations operate 7 days per week, 24 hours per day. We are told that duty section employees must remain at their duty stations for 24-hour shifts and crypto center employees for 8-hour shifts. The submission further notes that during nights and weekends, there are no readily accessible eating facilities in the area.

The issue here is whether the purchase of a microwave oven may be considered a "necessary expense" of operating the facility. If it can, then the expenditure is proper. If it cannot, then the expenditure would violate 31 U.S.C. § 1301(a) (formerly 31 U.S.C. § 628), which prohibits the use of appropriated funds for other than their intended purposes. The rule is that where an appropriation does not specifically provide for a particular item, its purchase may be found a "necessary expense" if it is not otherwise prohibited and if a proper agency official determines that the purchase has a direct connection with and is essential to carrying out the general purpose for which the funds were appropriated. The agency has considerable discretion in making this determination.


In B-180272, July 23, 1974, we did not object to the purchase of a refrigerator, sink, and related equipment to provide kitchen-lunchroom facilities for employees of the Occupational Safety and Health Review Commission where there was no Government cafeteria on the premises. We have also permitted the Federal Aviation Administration to purchase cooking utensils for employees at an air traffic control center. B-173149, August 10, 1971. In that case, the agency head found that purchase

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of the cooking utensils was a necessary expense because the facility operated 7 days per week, 24 hours per day, the air traffic controllers had to be continuously available during an 8-hour shift, and no nearby eating facilities existed. These cases are readily distinguishable from the long line of decisions prohibiting the use of appropriated funds to provide free food for Government employees working at their normal duty station even under difficult or unusual circumstances.

The present situation, as outlined in the submission, appears to be very similar to B-173149, noted above. Applying that decision, the stove itself would appear permissible, and Navy's appropriations are therefore available for its repair or replacement. In this case, Navy has determined that repair is not economically feasible. While a microwave oven may perhaps be more expensive than other alternatives, it is still essentially the replacement of existing equipment, and the Navy may well determine that the additional expense, within reason, is justified by other factors such as time savings. In addition, there is no indication that the purpose of the oven is to provide refreshments for meetings or for guests. See, e.g., 47 Comp. Gen. 657 (1968); B-173149, supra. Accordingly, we will not object to the purchase of the microwave oven if a proper agency official determines that the purchase is reasonably necessary to carry out the purposes of the appropriation to be charged.

*for*   
Comptroller General  
of the United States