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**DECISION**



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

**FILE:** B-204214

**DATE:** January 8, 1982

**MATTER OF:** Purchase of Paper Napkins with Imprest Funds

**DIGEST:** Cost of temporarily providing paper napkins in new Government cafeteria is reimbursable where agency official determines that improved morale and productivity will result from employees' use of on-premises cafeteria. In view of the small amount involved and the administrative belief of necessity, we approve certification of the payment.

This is an advance decision to Gus J. Pellon, an authorized certifying officer of the Internal Revenue Service (IRS), concerning whether a voucher submitted by Carolyn P. Childers may be certified for payment from appropriated funds. Ms. Childers, an imprest fund cashier at the Atlanta Service Center of the IRS, withdrew \$29.72 from an imprest account in February 1981 to pay for a two week supply of paper napkins for employees' lunchtime use in the Service Center's new Phoenix Park Building. Relying on our decision at 47 Comp. Gen. 657 (1968), the certifying officer has denied certification of the payment. We disagree with the officer's strict application of our prior holding to this case. Ms. Childers' voucher to reimburse the imprest fund may be certified for payment.

Prior to March 15, 1981, the cafeteria in the newly constructed Phoenix Park Building did not provide food or vending machine service for IRS employees. Still, many employees brought their own lunches and ate in the dining room. During this time, paper napkins were not available in the cafeteria area, although they were to be provided by the vendor once the vending machine service opened on March 15. In the interim period, employees began to use paper towels from the restrooms as napkins, thereby depleting the restrooms' supply of towels. The Chief of the Facilities Management Branch of the Atlanta Center approved the purchase of paper napkins for the cafeteria in order to alleviate the shortage of paper towels in the restrooms. Ms. Childers paid the bill for the napkins from her imprest fund account.

The certifying officer questions the validity of the payment under our decision at 47 Comp. Gen. 657 (1968). That case involved the purchase of two coffee makers, cups and holders to be used in serving coffee at office meetings designed to improve management relations. We categorized the purchase of both coffee and equipment to brew and serve coffee as entertainment expenses, and held that such costs could not be funded as "necessary expenses" under the general appropriation in question.

Here, the certifying officer states that paper napkins, like coffee cups and holders, should be treated as entertainment expenses, and repayment denied. We disagree with this characterization. Unlike coffee cups, the napkins in question were not provided with refreshments at special agency meetings or functions. Rather, they were temporarily made available to employees using the new dining facility, to encourage their use of that area while at the same time remedying the shortage of paper towels in the restrooms. Although the napkins were to be used with food, they were not purchased for the purpose of entertainment. Thus, we will not apply the entertainment expense rationale stated at 47 Comp. Gen. 657 to this case.

The issue here is whether the purchase of napkins was a necessary expenditure under the available appropriation. The appropriation to be charged with Ms. Childers' expenditure is that for "Salaries and Expenses, Internal Revenue Service." Although this appropriation is not specifically available for the purchase of paper napkins, it does provide for "necessary expenses of the Internal Revenue Service, not otherwise provided for."

To determine the propriety of a particular expenditure under this type of appropriation, our Office has considered "whether the expense involved is reasonably necessary or incident to the execution of the program or activity authorized by the appropriation." 55 Comp. Gen. 1291, 1292 (1976).

The availability of napkins during this interim period may be justified by the agency's desire to encourage and facilitate employee use of the new cafeteria facility, toward the ultimate goals of improved morale and increased productivity. We have previously approved as "necessary" expenses which would result in improved employee morale, increased productivity and savings to the Government, and which would assist the agency in hiring and retaining employees. See e.g., 55 Comp. Gen. 1291, 1292 (1976); B-169141, November 17, 1970; B-169141, March 23, 1970.

Thus, we have approved subsidizing food service facilities in Federal buildings when the agencies involved determined that efficiency and morale would be improved by the provision of a quick and convenient cafeteria. B-169141, November 17, 1970; B-169141, March 23, 1970. We also approved OSHA's use of appropriated funds to purchase kitchen fixtures for an on-premises lunchroom facility "in view of the comparatively small amounts involved and the administrative determination and justification therefor that the purchases were necessary." B-180272, July 23, 1974. In each of these cases, the decision as to necessity was left largely within the agency's discretion, pursuant to the standards established in our prior decisions.

A memorandum from the IRS Southeast Region Regional counsel indicates that the temporary provision of napkins in the Service Center's cafeteria was intended to encourage employees to use the new facility. Prior to the opening of the cafeteria, the workers' only lunchtime options were to eat lunch at their desks or go out to restaurants. The agency wanted to discourage the latter option since it was virtually impossible for employees to go out to lunch and be back within the half hour period designated as lunchtime in the Service Center.

The purchase of paper napkins in this case helped to ensure the productivity and morale of Service Center employees. In view of the small amount involved and the administrative determination of necessity, we will not object to this disbursement. Accordingly, the voucher may be certified for payment if otherwise correct.

*Harry R. Van Cleave*  
For The Comptroller General  
of the United States