

VA Financial Policies and Procedures
Use of VA Appropriated Funds to Purchase Kitchen Appliances

CHAPTER 10B

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1001 OVERVIEW

This chapter provides policy for the Department of Veterans Affairs (VA) regarding the use of VA appropriated funds to purchase kitchen appliances, generally limited to refrigerators, microwave ovens, coffee makers, and ice makers located in a common area for use by all employees. This policy does not authorize construction of kitchenettes, galleys or mess areas. Nor does it authorize the use of appropriated funds to purchase coffee, tea, condiments or other goods, such as plates and cups, napkins and other paper products, or food to be used in the common areas. These remain personal costs of the employees.

In a June 25, 2004, decision¹, the Comptroller General (CG), modifying earlier CG decisions regarding the use of appropriated funds, concluded that appropriated funds may be used to purchase kitchen appliances ordinarily considered personal in nature, such as refrigerators, microwave ovens, coffee makers, and ice makers, when the primary benefit of their use is reasonably related to the efficient operation of an agency rather than an individual.

This policy is not meant to preclude the purchase of other kitchen appliances when such appliances constitute a necessary expense², for example, a range/oven for a VHA fire station kitchen. However, these items must be requested individually as exceptions per sections 1002 Policies and 1005 Procedures below.

1002 POLICIES

100201. The Office of Acquisition, Logistics, and Construction (OALC) is responsible for all equipment purchases. OALC policy and procedures must be followed when purchasing equipment.

A. The Acquisition Chiefs are responsible for validating the documentation for all purchases of refrigerators, microwave ovens, coffee makers, and ice makers under this policy.

B. Each facility will comply with the property management guidelines for these purchases.

100202 In accordance with this policy, VA may use appropriated funds to purchase refrigerators, microwave ovens, coffee makers and ice makers for VA facilities, subject to the conditions outlined in section 1005 Procedures.

¹ GAO Decision, B-302993: Use of Appropriated Funds to Purchase Kitchen Appliances

² Refer to Principles of Federal Appropriations Law, Third Edition Volume 1 Chapter 4 Availability of Appropriations: Purpose.

A. Exceptions to this policy will be addressed individually, and forwarded through the appropriate Office of Acquisition and Administration CFO for approval prior to making a purchase.

B. The appliances will be placed in a central kitchen facility or common area authorized for use by all employees supported by the common area. They may not be purchased for an individual employee.

C. This policy does not authorize the use of appropriated funds to construct kitchenettes, galleys or mess areas. Nor does it authorize the use appropriated funds to purchase coffee, tea, condiments or other goods, such as plates and cups, napkins and other paper products, or food to be used in the kitchen areas. These remain personal costs of the employees.

D. This policy is effective upon issuance. It is not retroactive and cannot be used to authorize the reimbursement of employees for prior personal expenditures for common use microwave ovens, refrigerators, or coffee makers.

1003 AUTHORITY AND REFERENCES

[100301 Principles of Federal Appropriations Law, Third Edition, Volume 1, Chapter 4 Availability of Appropriations: Purpose](#)

[100302 B-302993 Comptroller General Decision: Use of Appropriated Funds for Kitchen Appliances, dated June 25, 2004](#)

[100303 B-276601 Comptroller General Decision: Central Intelligence Agency-Availability of Appropriations to Purchase Refrigerators for Placement in the Workplace, dated June 26, 1997](#)

1004 ROLES AND RESPONSIBILITIES

100401 The Assistant Secretary for Management/Chief Financial Officer (CFO) oversees all financial management activities relating to the Department's programs and operations, as required by the Chief Financial Officers Act of 1990 and 38 U.S.C. 309. Responsibilities include the direction, management and provision of policy guidance and oversight of VA's financial management personnel, activities and operations. The CFO establishes financial policy, systems and operating procedures for all VA financial entities and provides guidance on all aspects of financial management.

100402 Under Secretaries, Assistant Secretaries, Chief Financial Officers, Fiscal Officers, Chiefs of the Finance Activities, Chief Accountants, and other key officials are responsible for ensuring compliance with the policies and procedures set forth in this chapter.

100403 The Office of Acquisition and Logistics (OAL) is responsible for the acquisition policy of all PP&E purchases (except major construction and real property) and supports VA's vast array of diverse programs and functions, involving expenditures for supplies and services. It also has a Governmentwide role in the supply management of medical supplies and non-perishable subsistence. Because of its Departmentwide and Governmentwide mission, as well as its role in protecting the integrity of the procurement and supply system, OAL is organizationally independent of the activities it serves.

100404 The Office of Financial Policy (OFP) provides Departmentwide financial policy and guidance. Among its responsibilities, OFP develops, coordinates, issues, evaluates and reviews VA financial policies, systems and procedures for compliance with all financial laws and regulations.

1005 PROCEDURES

100501 PURCHASE REQUEST REQUIREMENTS. The below purchase request requirements will be followed when requesting kitchen appliances in accordance with this policy.

A. The purchase request must be supported by documentation that: (1) describes the refrigerator, microwave oven, coffee maker or ice maker, (2) designates the intended location, (3) estimates the cost of the appliance, and (4) provides justification for the procurement.

B. Where applicable, the facility's local equipment committee must approve the purchase request. As part of the approval process, the committee must determine that the benefit of the purchase is reasonably related to the efficient operation of the agency rather than an individual.

C. VA acquisition and property management requirements apply to the acquisition of refrigerators, microwave ovens, coffee makers, and ice makers with appropriated funds. These include requirements such as:

- competition where appropriate;
- property reporting, labeling, inventory and disposal requirements; and
- acquisition of commercial warranties, including extended warranties, where appropriate and in the Government's best interest.

100502 APPLIANCE REQUIREMENTS. In accordance with this policy, the following requirements will be placed on purchases of kitchen appliance:

A. Refrigerators will have a freezer compartment, be white, black, or beige in color. Refrigerators may have a built-in ice maker where a health or safety need is justified. The icemakers may not be located in-the-door, nor may the refrigerator have water dispensing capabilities.

B. Refrigerators will be ENERGY STAR® qualified products, even if the purchase price is more expensive than a standard model. ENERGY STAR® qualified appliances incorporate advanced technologies using 10-50% less energy than standard models and are less expensive to operate over a period of time.

C. Microwave ovens may only be standard countertop models and have an oven capacity no larger than two cubic feet.

D. Coffee makers may not have cappuccino- or espresso-making capabilities.

E. Ice making machines separate from refrigerator ice makers may be purchased if refrigerator ice makers are not of sufficient capacity for the number of employees served by the common area or are justified as a health or safety need of employees.

100503 APPLIANCE EXCEPTIONS. Requests for exceptions to this policy will be supported with documentation that: (1) describes the appliance, (2) designates the intended location, (3) estimates the cost of the appliance, and (4) provides justification for the procurement. An example of a possible exception may be an appliance required by a standard building code requirement applicable to the facility.

The following additional information will be included in the request:

A. Description. Where appropriate, ENERGY STAR® qualified products will be requested. Example: Black oven/range for a VHA Fire Department's kitchen; include other specific information.

B. Justification. Provide the applicable requirement justifying the purchase. Example: VHA Fire Departments adhere to the recognized building/health code standard National Fire Protection Association (NFPA). Standard 1581: Standard on Fire Department Infection Control Program, paragraph 5.2.4 states "Kitchens in fire department facilities shall include the following appliances: (1) range, (2) oven, (3) at least one refrigerator, and (4) dishwasher." The standard used would be stated in the justification.

1. A copy of the referenced code will be attached as supporting documentation.

2. The exception must be clear on why it is justified.

C. Exceptions will be addressed individually and forwarded through the appropriate Office of Acquisition and Administration CFO for approval prior to purchasing the kitchen appliance.

1006 RECISSIONS

VA Policy Volume V Chapter 10B Use of Appropriated Funds to Purchase Kitchen Appliances, dated June 29, 2009.

1007 QUESTIONS

Questions concerning these financial policies and procedures should be directed as follows:

VHA	VHA Accounting Policy (Outlook)
VBA	VAVBAWAS/CO/FINREP (Outlook)
All Others	OFP Accounting Policy (Outlook)