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General Services Administration incurring food and entertainment expenses at the grand opening of a government cafeteria

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Matter of: General Services Administration incurring food and entertainment expenses at the grand opening of a government cafeteria File: B-250450 Date: May 3, 1993

APPROPRIATIONS/FINANCIAL MANAGEMENT Appropriation Availability Purpose availability Specific purpose restrictions Entertainment/recreation APPROPRIATIONS/FINANCIAL MANAGEMENT Appropriation Availability Purpose availability Specific purpose restrictions Meals Invoice for food and entertainment provided at the grand opening of a government cafeteria may not be certified for payment because of the long- standing prohibition against using appropriated funds to feed and entertain government employees. Nor does the event qualify as a "traditional ceremony." However, the invoice may be paid from unobligated reception and representation funds available at the time the expenses were incurred provided the event otherwise qualifies as an "official reception."

DECISION The Director, Finance Division, General Services Administration (GSA), Region 7, requests an advance decision concerning payment of an invoice for food and entertainment expenses incurred at the grand opening of a government cafeteria. For the reasons indicated below, the invoice may not be paid unless payment is possible from GSA's appropriation for official reception and representation.

BACKGROUND

The operator of the Federal Courthouse and Post Office cafeteria submitted an invoice dated May 7, 1992, in the amount of $1,980 to the General Services Administration, Pittsburgh, Pennsylvania. The invoice covers the cost of food and live musical entertainment provided during the grand opening of a new cafeteria within an existing federal building. GSA Finance Division officials are reluctant to certify the invoice for payment and, in accordance with advice of GSA Regional Counsel, have referred the matter to the Comptroller General for an advance decision. 31 U.S.C. Sec. 3529 (1988).

ANALYSIS

Under 31 U.S.C. Sec. 1301(a), appropriated funds may be used only for authorized purposes. Numerous decisions of this office, with limited exceptions not relevant here, have established that appropriated funds may not be used to feed and entertain government employees. E.g. 65 Comp.Gen. 738, 739 (1986); 65 Comp.Gen. 16 (1985); 47 Comp.Gen. 657 (1968). Simply put, feeding oneself is a personal expense which a government employee is expected to bear from his or her

salary. Thus, free food, classified in some of the decisions under the umbrella term "entertainment," normally cannot be justified as a necessary expense under an appropriation, even if clearly business-related. Our decisions have also specifically characterized live musical performances as entertainment, similarly subject to the general prohibition on the use of appropriated funds to entertain federal employees. 68 Comp.Gen. 544, 545 (1989).

We have permitted what otherwise may be viewed as prohibited personal expenditures when incurred incident to "traditional ceremonies" such as groundbreaking or dedication ceremonies for public buildings and public works projects. 53 Comp.Gen. 119 (1973) (engraving and chrome-plating a ceremonial shovel used in a groundbreaking ceremony); B-158831, June 8, 1966 (flowers used as centerpieces at a dedication ceremony for a new Job Corps Conservation Center); B-11884, Aug. 26, 1940 (cost of printing invitations to a cornerstone ceremony) . The expenses are charged to the appropriation available for the construction of the building or works. 53 Comp.Gen. 119, 120; B-158831, June 8, 1966. However, a review of these cases indicates that we have not in the past regarded "traditional ceremonies" associated with the construction of new public buildings or works as encompassing office renovations and improvements or the opening of component parts of a building. Moreover, the expenses authorized in these cases were not for food and entertainment. Accordingly, we do not consider the expenses associated with the grand opening festivities to fall within our "traditional ceremony" exception.

To the extent that amounts in GSA's appropriation for official reception and representation expenses remain unobligated and to the extent that the grand opening otherwise qualifies as an "official reception," the costs of the event may be charged to the reception and representation funds available at the time the expenses were incurred. See 1992 Treasury, Postal Service and General Government Appropriations Act, Pub. L. No. 102- 141, 105 Stat. 834, 854 (1991). Otherwise, the invoice may not be certified for payment.