



Human Capital Issuance System



Chapter: 900-004

Transmittal Number: TN-08-006

Date: August 11, 2008

Office: Office of Civil Rights and Diversity

Subject: Use of Appropriated Funds to Enhance the Achievement of Equal Opportunity Objectives.

1. PURPOSE. To provide general guidance on the use of appropriated funds for equal employment opportunity (EEO) and diversity cultural events.
2. SCOPE. The Directive applies to all Bureaus, offices and organizations in the Department of the Treasury. The authority of the Inspector General is set forth in Section 3 of the Inspector General Act and the Internal Revenue Service Restructuring and Reform Act, and defined in Treasury Order 114-01 (OIG) and Treasury Order 115-01 (TIGTA), or successor orders. The provisions of this policy shall not be construed to interfere with that authority.
3. CANCELLATION. This policy supersedes OEOP MEMO 002-00, dated February 14, 2000.
4. EFFECTIVE DATE. This policy is effective upon issuance of this chapter.
5. REFERENCES.
 - A. Comptroller General Decision B-301184, Dated January 15, 2004.
 - B. Comptroller General Decision B-200017, Dated March 10, 1981.
 - C. Comptroller Decisions, 60 Comp. Gen. 303 (1981) and 64 Comp. Gen. 802 (1985).

6. BACKGROUND.

- A. 64 Comp. Gen. 802 (1985) states that unless statutory authority exists to support payment, or the expenditure falls under one of the recognized, narrow exceptions to the general rule, appropriated funds are not available to provide food or entertainment to employees at their permanent duty stations.
- B. However, the decisions in 60 Comp. Gen. 303 (1981) and Comptroller General Decision B-200017, dated March 10, 1981, authorized appropriated funds to pay for artistic performances and purchase food samplings so long as they are an authorized part of the agency's EEO effort and determined by the agency to have the intent to advance EEO objectives.
- C. Comptroller General Decision B-301184, dated January 15, 2004, reaffirms the decisions cited in B. above and provides additional guidance. B-301184 cites two controlling questions in making a determination whether the use of appropriated funds is appropriate:

(1) Is the food or entertainment part of a **formal program** intended by the agency to advance EEO objectives and to make the audience aware of the cultural or ethnic history being celebrated?

(2) Does the food provided constitute a **small sample** of food of the culture being celebrated as part of a larger program to serve an educational function?

7. POLICY.

- A. Except as set forth herein EEO Officers shall not authorize the use of appropriated funds to pay for entertainment or to provide food for Government employees at their post of duty, unless specifically authorized by statute. Consistent with previous decisions issued by the Comptroller General, it is the Department's position that appropriated funds may be used to pay for artistic performances and food samplings at the Department and/or a Bureau-sponsored EEO ethnic and cultural event or national celebration if the food sample and/or artistic performance is part of a formal program that advances EEO objectives and awareness of cultural or ethnic history.
- B. This policy is not intended to provide guidance or direction for the use of appropriated funds for events where the primary purpose is training or awards.

8. RESPONSIBILITIES. Treasury Bureaus shall ensure the **appropriate Bureau management official** has evaluated each event and made the determination that:

- A. the cultural event is related to the observance of a commemorative celebration;
- B. the intent of the event is to develop cultural awareness and the purchased items are not just for entertainment purposes;

- C. the artistic performance, food sampling, or both advances EEO objectives; and
 - D. the food offered does not constitute a meal, but consist of **small samples** of food served as part of a **formal cultural awareness program**.
9. OFFICE OF PRIMARY INTEREST. Office of the Deputy Assistant Secretary for Human Resources and Chief Human Capital Officer, the Office of Civil Rights and Diversity.

A handwritten signature in black ink that reads "Rochelle F. Granat". The signature is written in a cursive style with a long horizontal stroke at the end of the name.

Rochelle F. Granat
Deputy Assistant Secretary for Human Resources
and Chief Human Capital Officer