

## Department of Administrative Services - State Accounting Enterprise

Section	Procedure Number	Page Number	Effective Date
PRE-AUDIT	220.352	1 of 1	January 1, 2022
<b>Subject</b>	EMPLOYEE EXPENSES APPLIANCES		

**APPLIANCES** In some cases, it is to the benefit of the employing department to provide necessary appliances so that state employees may refrigerate or heat food for meals. It is recognized that in providing refrigerators and/or microwave ovens, the State will benefit because the employee will eat the mid-shift meal at or near the work-site.

- a. With the approval of the Department Head and the entity responsible for the building in which the appliances will be used, appliances purchased to promote the operating efficiency of the Department may be authorized. These purchases generally are limited to microwave ovens and refrigerators. In most cases coffee pots, teapots, soft drink machines, and similar appliances are considered personal expenses and costs related to these items are not reimbursable by the State.
- b. Appliances purchased for use by public employees shall be purchased through DAS-Central Procurement Bureau and are subject to all normal purchasing rules and state contracts.
- c. An explanation for the purchase of the appliance must be included on the claim.