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DECISION

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

FILE: B-195896

DATE: October 22, 1979

MATTER OF: Photographic mementos of dedication ceremony of
Klondike Visitor Center

DIGEST: Photographs sent as mementos to participants in Klondike
Visitor Center dedication ceremony were not justified as
necessary to Center's purposes, and thus voucher to replenish
cashier's expenditures for such photographs may not be
certified for payment.

An authorized certifying officer of the National Park Service has requested our decision on the propriety of certifying for payment an imprest fund reimbursement voucher for \$148.80. The money was spent to reproduce photographs taken at the dedication of the Klondike Gold Rush National Historical Park Seattle Visitor Center. These photographs are to be used for Klondike's records of the dedication and as mementos sent with thank you letters to Canadian government officials, Congressmen, and others who assisted with or were in attendance at the ceremony.

These expenditures are not specifically authorized by any appropriation act or other statute. We have long held that appropriated funds may be used for objects not specifically set forth in an appropriation act only if there is a direct connection between such objects and the purpose for which the appropriation was made, and if the object is essential to carry out those purposes. 55 Comp. Gen. 346, 347 (1975).

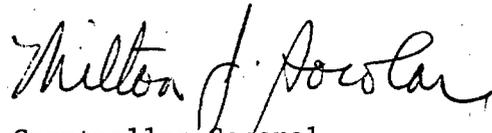
The certifying officer states that "these expenses were not required in conducting the opening and dedication ceremony." The justification offered for the expense is the statement in support of the requisition that "it is in the interest of the National Park Service to provide limited photographic mementos [sic] to these individuals in recognition of their contributions." The requisition also indicates that the reproductions are to be used "for thank you response to dignitaries, and for the Klondike album file."

We refused to approve an expenditure for a similar purpose in 55 Comp. Gen. 346 (1975). That decision concerned a gift of marble paperweights and walnut plaques to Government officials and others in recognition of their support for the United States Army Criminal Investigation Command.

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Imprest funds
Gifts or gratuities
Photograph by
Compensation claim

A determination that a particular expenditure is necessary to carry out an agency's mission is discretionary with the agency concerned, and this Office will not upset it unless it is clearly unreasonable, arbitrary, or contrary to law or regulations, or past Comptroller General decisions. In the present case, the only justification offered was that the expenditure was "in the interest of the National Park Service." No attempt was made to show that a gift of photographic mementos was necessary to the functioning of the Klondike Visitor Center. Therefore, the voucher for replenishment of the imprest fund may not be certified for payment. The resulting shortage in the imprest fund should be handled in accordance with the procedures governing improper expenditures.



For the Comptroller General
of the United States