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**DECISION**



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

AUG 29 1979

FILE: B-195247

DATE:

*[Propriety of Voucher Payment for]*

MATTER OF: Christmas gifts of jackets and sweaters distributed to Job Corps participants by the Forest Service

DIGEST: Expenditure of Imprest Funds to cover the cost of jackets and sweaters as Christmas gifts to certain Corpsmen at the Wolf Creek Job Corps Center, with the intent of increasing morale of the Corpsmen and to enhance their program support, is unauthorized in that such items are in the nature of personal gifts and thus expenditures therefor do not constitute necessary and proper use of appropriated funds.

*addressed*

*AGC 10/23/79*

Mr. David Alexer, an authorized certifying officer at the Forest Service, has requested our opinion as to the propriety of certifying for payment a voucher in the sum of \$241.82. This amount covers the cost of 18 sweaters and 10 jackets distributed to 28 Corpsmen who, for a variety of reasons, did not leave the Wolf Creek Job Corps Center during the 1978 Christmas season.

According to Mr. Alexer, these items were purchased with the belief that they were expenses which could properly be charged to Center Operations account 723, "Morale, Recreation and Welfare Supplies." The Forest Service Manual definition of this account states:

" . . . charge this account with the cost of all supplies and materials used in conducting the morale, recreation and welfare program for enrollees."

The Job Corps, which was established as title IV of the Comprehensive Employment and Training Act (CETA). Pub. L. No. 95-203, December 28, 1973, 87 Stat. 839, 863-873, 29 U.S.C. §§ 801, 911-929 (1976). Subsection 409(a) of CETA, 29 U.S.C. § 919(a) provides in part:

"The Secretary may provide enrollees with such personal, travel, and leave allowances, and such quarters, subsistence, transportation, equipment, clothing, recreational services, and other expenses as he may deem necessary or appropriate to their needs. Personal allowances shall be established at a rate not to exceed \* \* \*. To the degree reasonable, enrollees shall be required to meet or contribute to costs associated with their individual comfort and enjoyment from their personal allowances."

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The resolution making continuing appropriations for the CETA programs during fiscal year 1978 provided, in effect, a lump sum appropriation for necessary expenses. Pub. L. No. 95-205, December 9, 1977, 91 Stat. 1460.

Since neither the authorizing act nor appropriation act makes funds appropriated to the Job Corps specifically available for purchasing gifts, like jackets and sweaters, for participants, in order to qualify as a legitimate expenditure it must be demonstrated that the acquisition, and subsequent distribution, of these items constitutes a necessary expense of the Forest Service. See, 31 U.S.C. § 628 (1976). Our Office has 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 of such purposes. 27 Comp. Gen. 679, 681 (1948); 55 id. 346, 347 (1975).

We have frequently been confronted with the purchase of items for distribution to individuals. We previously held that expenditures for ashtrays distributed at a Small Business Administration (SBA) Conference with the intent that the SBA seal and lettering on the ashtray would generate conversation relative to the conference and serve as a continuing reminder to the official of the purposes of the conference, was unauthorized. Those items were, in our view, in the nature of personal gifts, and therefore, the expenditure did not constitute a necessary and proper use of appropriated funds. 53 Comp. Gen. 770 (1974). Similarly, we have held that appropriated funds could not be used to purchase and distribute cuff links and bracelets as promotional items under the International Travel Act of 1961. These items also belong in the category of personal gifts, we said, and did not constitute a necessary and proper use of funds appropriated to carry out that act. B-151668, December 5, 1963. In another case, we held that a voucher covering the cost of decorative key chains given to educators attending Forest Service-sponsored seminars, with the intent that the symbol on the key chains would generate future responses from participants, could not be certified for payments since such items are in nature of personal gifts. 54 Comp. Gen. 976 (1975).

The Forest Service contends that--

"\* \* \* the purchase of these gifts was reasonable and desirable to enhance the Corpsmen morale and program support and could be construed as a necessary incidental expense in the management of the Job Corps program at Wolf Creek."

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In this case, the jackets and sweaters were given as Christmas gifts, not as part of the provision of clothing, only to program participants who remained at the Wolf Creek Job Corps Center during the Christmas season. Hence, we regard the jackets and sweaters as being in the nature of personal gifts to these Job Corps participants. While gifts, large and small, may enhance morale, in the absence of specific statutory authority to make such gifts, their purchase does not constitute a necessary and proper use of appropriated funds.

Accordingly, the voucher in question may not be certified for payment.

R.F. KILPATRICK

[Deputy]

Comptroller General  
of the United States