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Comptroller General  
of the United States

United States General Accounting Office  
Washington, DC 20548

B-289903

March 4, 2002

Mr. Robert F. Benson  
6150 Stornoway Dr., S.  
Columbus, Ohio 43213

Subject: Gifts of Goods and Services to the Government

Dear Mr. Benson:

This responds to your January 7, 2002, letter to Ms. Kathleen E. Wannisky of our Office asking whether federal agencies may accept gifts of goods or services from private sources. The Comptroller General is authorized to issue decisions on appropriations law matters only to disbursing and certifying officers and heads of agencies, 31 U.S.C. § 3529. We provide you with the following information in the hope that you will find it useful.

The general rule is that without statutory authority, an individual government agency may not accept gifts of goods or services for its own use (i.e., for retention by the agency or credit to its own appropriations). This is to prevent a government agency from exceeding the amount that Congress has appropriated to it. Contribution of Telecommunications Services to the D.C. Courts, B-286182, Jan. 11, 2001. The only way that an agency can accept free goods or services would be if the particular agency receiving those goods or services has specific statutory authority to accept such donations.<sup>1</sup> 16 Comp. Gen. 911 (1937). Moreover, as you point out,

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<sup>1</sup> For example, 2 U.S.C. § 156, which authorizes the Library of Congress Trust Fund Board to accept gifts from private sources, provides:

“The Board is authorized to accept, receive, hold, and administer such gifts, bequests, or devises of property for the benefit of, or in connection with, the Library, its collections, or its service, as may be approved by the Board and by the Joint Committee on the Library.”

31 U.S.C. § 1342 prohibits any officer or employee of the United States Government or of the District of Columbia government from accepting voluntary services for the government except for emergencies involving the safety of human life or the protection of property, without specific statutory authority otherwise. Thus, regardless of the fact that the donor might offer goods and services for free, absent a specific statute authorizing acceptance of gifts, an agency would not be allowed to accept the offered donation.

We trust this is responsive to your question.

Sincerely yours,

/signed/

Thomas H. Armstrong  
Assistant General Counsel

B-289903

DIGEST

Absent specific statutory authority to accept gifts for its own use, a government agency may not accept donations of goods or services from private sources.