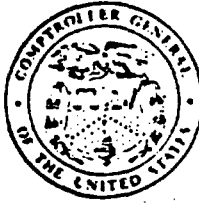


DECISION

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

FILE: B-184306

DATE: OCT 2 1975 0978 ~~59~~
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MATTER OF: Use of U.S. Army Criminal Investigation Command (USACIDC) appropriated funds for purchase of marble paperweights and walnut plaques.

DIGEST: Appropriated funds may not be used to buy paperweights and walnut plaques for distribution by U.S. Army Criminal Investigation Command (USACIDC) to governmental officials and other individuals in recognition of their support for USACIDC. Plaques may, however, be purchased with appropriated funds to honor employees who died in the line of duty if the use is proper under the Government Employees Incentive Awards Act 5 U.S.C. §§ 4501-4506 and related regulations.

The Director of the Department of the Army Defense Supply Service-Washington (DSS-W) has requested our opinion concerning the propriety of the procurement of marble paperweights and walnut plaques to be given to appropriate governmental officials and other individuals in recognition of their support for the United States Army Criminal Investigation Command (USACIDC). The anticipated cost of 324 paperweights is \$988.20 and the cost of 50 plaques is \$350.

The USACIDC asserts that the purpose of distributing these articles is to provide recognition to distinguished citizens who have made substantial contributions to the mission accomplishment of USACIDC. Coordination with law enforcement agencies outside the military, according to a justification statement from USACIDC to DSS-W, is essential, and this "mission essential cooperation" is "maintained through the vehicle of reciprocal respect manifested by attendance and participation in the social and cultural functions of the agency." Distribution of the requested tokens is asserted to be part of USACIDC's "community relations program" and "essential to the accomplishment of USACIDC mission requirements."

The purchase of such items for the requested purpose is not specifically authorized by any appropriation act or other statute. 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 the carrying out of such purposes. 27 Comp. Gen. 679, 681 (1948); see 31 U.S.C. § 628 (1970).

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The funds sought to be charged for the expenses in question are part of the Operation and Maintenance, Army (OMA) appropriation. While distribution of paperweights and plaques may be desirable when used as described in USACIDC's justification, it would seem that, at best, it has an indirect and somewhat conjectural bearing upon the purposes for which such appropriation was made.

Several Comptroller General decisions, cited in the submission to us from DSS-W to USACIDC questioning the validity of the requisition, have refused to validate similar claims. In 37 Comp. Gen. 360 (1957) a request to approve a voucher for Christmas cards to be distributed by the United States Information Agency (USIA) was denied. While the USIA asserted that the purpose of the cards was "to secure the recipients good will and cooperation" in carrying out the USIA's work, this Office noted that "[s]uch justification likely could be used by most Government agencies similarly to justify such expenses." In 53 Comp. Gen. 770 (1974), we declined to permit certification of a voucher for ashtrays to be distributed by the Small Business Administration (SBA) to Federal procurement officials attending an SBA-sponsored interagency meeting. There, as here, the SBA argued that the items would "serve as a continuing reminder * * * of the responsibilities of" the official's "department or agency to cooperate with SBA in pursuance of small business programs authorized by the Small Business Act, and thereby further the accomplishment of such programs." We ruled that the ashtrays that were given to the Federal officials were in the nature of personal gifts and therefore improper. Also of relevance is 45 Comp. Gen. 199 (1965) concerning the use of appropriated funds for the distribution of plaques to States by the Forest Service. There, it was similarly asserted that the "permanent recognition" was significant "in furthering Forest Service cooperation programs with States and fostering goodwill in Federal-State relations." The voucher was approved in that case only because payment had already been made; and we stated further:

"* * * if expenditures are administratively considered necessary or desirable for an effective carrying out of the cooperation forestry programs under cited law, the matter should be brought to the attention of the Congress for specific authority and sanction with respect to appropriations hereafter to be made. * * *" Id. at 201.

Accordingly, we conclude that appropriated funds are not available for purchase of the paperweights and plaques under the circumstances described above.

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We note an additional justification on the requisition for the plaques which explains that they will be used to provide "a memorial for CID Special Agents who lose their lives in the line of duty." An expenditure for this purpose would be proper (as would one for plaques for civilian employees who are CID agents), if it conforms to the provisions of the Government Employee Incentive Awards Act, 5 U.S.C. §§ 4501-4506 (1970) and applicable regulations. Cf., 46 Comp. Gen. 662 (1967). In this regard, we note that Army Regulation 672-20 (1974), section 1-3c, provides that:

"Former employees * * *, or the estates of deceased employees * * * are eligible to receive awards for contributions made by such persons while employed by * * * the Department of the Army."

R.F. KELLER

Deputy Comptroller General
of the United States