

Wdcat
GGM
29147

DECISION



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

FILE: B-214833

DATE: August 22, 1984

MATTER OF: National Park Service - Reimbursement for
Purchase of Trophies

DIGEST: Trophies were purchased by National Park Service for winners of cross-country ski competition held in national park. Reimbursement of imprest fund may not be authorized from its appropriation for management, operation, and maintenance of the National Park System since trophies were not shown to be directly connected to nor reasonably necessary for carrying out the appropriation's purpose.

This is in response to a request from R. Neil Thorne, Authorized Certifying Officer, Midwest Region, National Park Service (NPS), Department of the Interior. We are asked to determine whether an imprest fund may be reimbursed in the amount of \$10.20 for the purchase of trophies awarded to winners of an NPS-sponsored cross-country ski race which was held within park boundaries. Reimbursement may not be authorized for the reasons stated below.

The voucher submitted to the Certifying Officer for reimbursement bears the following notation:

"Justification: NPS appropriations are 'For expenses necessary for the management, operation, and maintenance of areas and facilities administered by the National Park Service.' Interpretive Programs are a major part of Park Management to enhance the visitors park experience. In a recreational area such as this, sponsoring appropriate competitive events is an integral part of the Interpretive Programs."

The language cited in the justification is from the appropriation for "Operation of the National Park System" in the Department of the Interior's appropriation for fiscal year 1984, Pub. L. No. 98-146, 97 Stat. 919, 923 (November 4, 1983).

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

029824

objects and the purpose for which the appropriation was made, and if the object is reasonably related to the carrying out of such purpose. 27 Comp. Gen. 679, 681 (1948); 55 Comp. Gen. 346, 347 (1975). In the latter decision, we held unauthorized the purchase of paperweights and plaques by the United States Army Criminal Investigation Command (USACIDC), where the items were to be distributed to distinguished citizens who had made substantial contributions to the accomplishment of USACIDC's mission. There we stated:

"While distribution of paperweights and plaques may be desirable when used as described in USACIDC's justification, it would seem that, at best, [the expenditure] has an indirect and somewhat conjectural bearing upon the purposes for which USACIDC's appropriation was made."

In 45 Comp. Gen. 199 (1965) referred to in the foregoing case, we indicated that a voucher for the purchase of a plaque by the Forest Service for presentation to the Texas Forest Service would not be objected to if it were administratively determined that the payment was necessary for carrying out the appropriation for state forestry cooperative programs. In reaching this result we said that specific authority for similar future purchases should be sought from the Congress in advance of purchase.

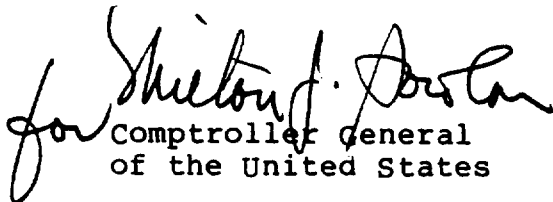
We have on several other occasions applied this rule to situations involving the purchase of items to be distributed to the public. For example, we held that an expenditure by the Environmental Protection Agency (EPA) for novelty garbage cans filled with candy shaped like solid waste was unauthorized where the items were distributed to attendees of a solid waste management exposition. We indicated that although the Solid Waste Disposal Act gave the EPA the authority to respond to problems involving solid waste management, the expenditure for novelty items was not directly related to the purposes of the Act. 57 Comp. Gen. 385 (1978).

In B-193769, January 24, 1979, we approved of the expenditure of appropriated funds for the purchase of lava rocks to be given to visitors to Capulin Mountain National Monument, New Mexico. It was demonstrated that providing the sample rocks to visitors deterred them from taking lava rocks from the Monument. We concluded that the distribution

was reasonably necessary to the purpose of the appropriation for the Monument's management, operation, and maintenance.

We have found no language in either the Department of Interior's Appropriation Act or the National Park Service's organic legislation (16 U.S.C. § 1, et seq.) which gives express authority for the purchase of trophies. We note that there is a \$10,377,000 appropriation in Pub. L. No. 98-146, the Interior Department and Related Agencies appropriation act for fiscal year 1984 for expenses necessary to carry out recreation programs, among other purposes. Cross-country ski contests can be characterized as recreation programs and we would not object to a finding by the Service that these nominal awards were reasonably related to the sponsoring of the ski contests. However, the recreation appropriation was not cited on the voucher and we have been informally advised by National Park Service spokesmen that only the operation and maintenance appropriation, as stated on the voucher has been made available for recreational activities in NPS facilities.

The procuring officer's rationale for the purchase of trophies is that the awarding of the trophies is an integral part of the authorized interpretive mission of the park. The awards for cross-country ski contests which are held in the park may encourage increased participation in the events. However, it does not follow that the awards have much to do with either management, operation or maintenance of NPS facilities. Accordingly, absent a showing that the trophies directly further the purpose of the NPS appropriation for park management and operation, the imprest fund may not be reimbursed for the cost of the trophies from that appropriation.


for Shilton J. Boston
Comptroller General
of the United States