



The Comptroller General
of the United States

Washington, D.C. 20548

Speight

Decision

Matter of: Purchase of Business Cards by Fee-For-Service
Nonappropriated Data Processing Facility

File: B-234603

Date: August 11, 1989

DIGEST

The Parklawn Computer Center, Department of Health and Human Services, may not use its funds to purchase business cards for its employees. Business or calling cards are personal in nature, and may not be purchased using appropriated funds without statutory authority. The fees that Parklawn collects from other agencies are appropriated funds because it has statutory authority to collect and use them to cover its expenses.

DECISION

The Director, Parklawn Computer Center, Department of Health and Human Services, has requested our opinion as to the propriety of using funds received on a fee-for-service basis for the purchase of business cards. Specifically, the Director has asked whether the Center's unique situation as a "fee-for-service non-appropriated data processing facility" is such that an exception to the rule regarding the use of public funds for the purchase of calling or business cards for government employees is appropriate.

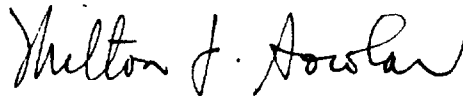
The long standing rule has been that the

"cost of official calling cards constitutes a personal rather than an official expense of the employee or officer for whose use they are procured and that such costs are not chargeable under appropriated money in the absence of specific statutory authority therefor."

12 Comp. Gen. 565 (1933). The expense is considered personal in nature, even though it is incurred in connection with an employee's duties. See 41 Comp. Gen. 529 (1962). Therefore, in the absence of specific statutory authority, Parklawn may not use appropriated funds to procure, or to reimburse employees for their personal purchases, of business cards.

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The Director of Parklawn contends that the restrictions concerning calling cards should not apply to this case because the funds received by Parklawn are "non-appropriated." However, the fact that Parklawn, which is administratively part of the Food and Drug Administration, does not receive funds annually appropriated by the Congress from the Treasury does not mean that its funds are not appropriated. See 35 Comp. Gen. 615, 618 (1956). Parklawn provides services to other federal agencies on a fee-for-service basis. The fees collected by providing such services are deposited into a service and supply revolving fund account established under 42 U.S.C. § 231. We have consistently regarded a statute, such as 42 U.S.C. § 231, authorizing the collection and credit of fees to a particular fund and making the fund available for specified expenditures as constituting a continuing appropriation. E.g., 57 Comp. Gen. 311, 313 (1978); 50 Comp. Gen. 323, 324 (1970). The funds received by Parklawn, which are made available for its expenses by statute, constitute appropriated funds and are subject to the restrictions on the use of such funds. Therefore, the fact that Parklawn receives its funds on a fee-for-service basis does not exempt it from the general rule prohibiting the use of government funds to purchase business or calling cards for employees. Accordingly, Parklawn may not use its funds to purchase the business or calling cards.



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