



United States General Accounting Office
Washington, DC 20548

Comptroller General
of the United States

Decision

Matter of: Immigration and Naturalization Service-Appropriations-Purchase of Medals-75th Anniversary

File: B-280440

Date: February 26, 1999

DIGEST

The INS salaries and expenses appropriation is available to purchase medals to be worn by uniformed employees of the Border Patrol division of the Immigration and Naturalization Service (INS) to commemorate the division's 75th anniversary.

DECISION

The Immigration and Naturalization Service (INS), Department of Justice, asks whether INS' Border Patrol division may use INS appropriations to purchase medals commemorating the Border Patrol's 75th anniversary. The Border Patrol would issue the medals, to be worn by its uniformed agents, as a part of the division's 75th anniversary celebration. For the reasons discussed below, INS appropriations are available for the purchase of the medals.

INS, in its June 18, 1998, letter to us, stated that the medals would be issued "to commemorate the honorable service of and sacrifices made by thousands of men and women, officers and non-officers, who have served in the Border Patrol since its inception." An agency official explained that the Border Patrol considers the medals accompaniments to agents' uniforms and that the agents would wear the medals at certain specified times. The Border Patrol estimates that the medals will cost between \$8 and \$9 each, with the total cost at around \$99,000.

The Border Patrol would charge the INS salaries and expenses appropriation to pay for the medals. Border Patrol officials assert that in recognizing the division's 75 years of service, the medals would heighten public awareness of the stability and longevity of the division, hopefully creating goodwill that would benefit the agents while they perform their duties. The officials consider the expenditure for the medals as necessary and proper in assisting the division to carry out its authorized functions.

INS recognizes that an agency, generally, has discretion to decide how to apply its appropriations, but asks whether the Border Patrol's justification is adequate. INS expresses concern that "[t]he expenditures associated with the development, production and distribution of the commemorative medals would not in any way be directly connected to, or further the purposes underlying, INS' salaries and expenses appropriation." INS concludes that its salaries and expenses appropriation is not available for the purchase of commemorative medals, but asks for our decision nevertheless.

An appropriation is available only for the objects for which the appropriation was made. 31 U.S.C. § 1301(a). The INS salaries and expenses appropriation does not specifically provide for the purchase of the medals. It is generally available for "expenses necessary for the administration and enforcement of the laws relating to immigration, naturalization, and alien registration as follows: . . . For salaries and expenses for the Border Patrol program . . ." H.R. Conf. Rep. No. 105-825, at 61 (1998).¹ When the appropriation in question does not specifically authorize the proposed purchase, the standard for measuring the propriety of the expenditure is the "necessary expense" rule. 66 Comp. Gen. 356, 359 (1987). An expenditure is permissible if it is reasonably necessary to carry out an authorized function or will contribute materially to the effective accomplishment of that function, and is not otherwise prohibited by law. *Id.*

The application of the necessary expense rule, in the first instance, is a matter of agency discretion. When an agency determines that an expenditure is a permissible use of its appropriation under a necessary expense analysis, we will review the reasonableness of that determination. In those instances, our inquiry focuses on whether the relationship of the proposed expenditure to the appropriation sought to be charged is so attenuated as to take the proposed expenditure beyond the agency's legitimate range of discretion. *See* B-247563, B-247563.2, May 12, 1993. In this case, we would not object to INS' use of its salaries and expenses appropriations to purchase commemorative uniform medals for Border Patrol agents, if it chooses to do so.

Whether the purchase of particular items directly furthers an agency's mission depends largely on the facts and circumstances of the case. Items such as the commemorative medals at issue here are often viewed as gifts or souvenirs of a personal nature, for which appropriations, generally, are not available. *See generally* 70 Comp. Gen. 248, 250-52 (1991); 57 Comp. Gen. 385, 386-87 (1978). Such items, while clearly personal in some contexts, nevertheless may advance legitimate agency

¹On October 21, 1998, Congress enacted the Omnibus Consolidated and Emergency Supplemental Appropriations Act, 1999, Pub. L. No. 105-277. At the time of this decision, the Government Printing Office had not printed its text. The House agreed to the language of the conference report on October 20, 1998, and the Senate agreed to the language on October 21, 1998.

goals and policies in other contexts, particularly where the items have no independent intrinsic value to the recipients.

In B-257488, Nov. 6, 1995, we did not object to the Food and Drug Administration's use of its lump-sum salaries and expenses appropriations to purchase buttons printed with the slogan, "No Red Tape", for distribution to its employees. The buttons served as a reminder to FDA employees to find ways to work efficiently to satisfy customer needs. Where an item, such as the "No Red Tape" button, has "no intrinsic value to its recipient, and is designed solely to assist in achieving internal agency management objectives, the agency must show that the item will contribute to the agency's mission." B-257488, Nov. 6, 1995. The "No Red Tape" buttons were "clearly informational and directed at the promotion of an internal agency management objective" serving much the same purpose as other internal agency informational media such as posters and memos, which remind agency employees of institutional objectives and goals. Id.

For similar reasons, we would not object to INS' proposed use of its salaries and expenses appropriation to purchase the commemorative medals. The medals are not gifts, but are a part of a Border Patrol agent's uniform that the agent will wear at specified times. The medals convey as well as serve an institutional purpose— i.e., reminding the public and agency staff of the Border Patrol's 75 years of hard work and dedication, advancing knowledge and appreciation for the agency's history and mission and promoting the stability and longevity of the agency. We do not find the Border Patrol's justification for use of the salaries and expenses appropriation so attenuated as to remove the proposed expenditure of the appropriation beyond INS' range of discretion. Accordingly, we would not object if INS decides to purchase the medals.

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