

DECISION

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

FILE: B-208527

DATE: September 20, 1981

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MATTER OF: United States Military Academy--
Entertainment of Cadets with
Appropriated Funds

DIGEST:

Funds appropriated to the Department of the Army are not available to reimburse United States Military Academy commissioned and noncommissioned officers for expenses incurred in entertaining cadets and their guests in the officers' homes during special Academy occasions. GAO does not accept the rationale offered by the Commandant of the Academy that expenditures for such social functions are an essential part of cadets' training and development. The parties are primarily entertainment and appropriated funds are not available for entertainment unless specifically authorized by statute. Since there is no specific authority for the entertainment of cadets by the Academy officers, Army appropriated funds are not available to reimburse them. 4 Comp. Gen. 169 (1924), 60 Comp. Gen. 308 (1981) cited.

The Assistant Secretary of the Army for Installations, Logistics and Financial Management requested our decision on whether appropriated funds are available to reimburse United States Military Academy regimental tactical officers, Corps of Cadets staff officers and command sergeants major, for expenses incurred in entertaining cadets and their guests on occasions such as Yearling Winter Weekend, Plebe-Parent Weekend, First Class Ring Weekend, 100th Night Weekend, and Graduation Week, among others. We hold that funds appropriated for the Army are not available to pay for such social functions, for the reasons given below.

As explained in the submission, the Academy annually conducts a number of receptions and other special social events for the cadets and their guests. A policy statement of the Commandant officially "encourages" commissioned and noncommissioned officers who teach at the Academy to act as hosts for these functions. Married officers entertain the cadets in their homes. Bachelor officers who live in one-room apartments on post entertain at a nearby hotel or at the Officers' Open Mess. The officers have been partly reimbursed for their expenses in conducting these activities from nonappropriated funds. In some cases, however, the officers' expenditures exceeded the reimbursement.

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The Assistant Secretary believes that attendance at social events hosted by Academy officers is an essential part of a cadet's development and training and the costs are therefore authorized. The Army notes that upon graduation, cadets serve as military attaches in embassies abroad, as North Atlantic Treaty Organization officers, etc. Attendance at these functions is necessary, in the Army's view, so that cadets can be taught the rudiments of proper social interaction which they will need as future United States military officers.

The Department of Defense operation and maintenance appropriation provides the funds for the Army's training expenses, including those of the Academy. See, for example, Department of Defense Appropriations Act 1982, Pub. L. No. 97-114, 95 Stat. 1565, Title VII, § 739; H.R. Rept. No. 3333, 97th Cong., 1st Sess. 119 (1981); S. Rept. No. 273, 97th Cong., 1st Sess. 41 (1981). We assume that the officers would be reimbursed from this appropriation if we were to agree that the social events in question constitute training.

We would normally defer to the judgment of the agency concerned in determining the proper elements of a training program. The rationale offered for treating these parties as an essential part of a cadet training program, however, is, at best, rather strained. We note that the events are held on special weekends and that the cadets are permitted to bring their guests, who would also be entertained at Government expense. We think these events resemble more closely morale activities, for which there is a source of nonappropriated funds available. See, e.g., Army Reg. No. 28-1, para. 3-8(d) authorizing nonappropriated fund activities to defray costs of "gratuitous" entertainment. They are, in our view, primarily social events, and do not appear to have the education and development of cadets as their major focus.

In a somewhat similar case, 4 Comp. Gen. 169 (1924), we held that attendance at grand opera and symphony concerts by Army Music School students was not so essentially a part of the authorized training or operation of the Army as to justify the use of appropriations for the incidental expenses or contingencies of the Army for the purchase of tickets to those events. The activities proposed in this case are even further removed from a normal curriculum for students of the age and status of cadets.

Appropriated funds are not available for entertainment unless specifically authorized by statute. 60 Comp. Gen. 303 (1981). Entertainment is considered to be a personal expense

which is normally not necessary to carry out the purposes of an appropriation. The statute containing the Army's operation and maintenance appropriation does not specifically authorize the entertainment of cadets in the manner in question.

It is true that in special circumstances, we have acquiesced to a charge against appropriated funds of expenditures for activities customarily considered to be entertainment, even though there was no specific statutory authorization for such activities. For example, we concluded that the Internal Revenue Service may pay an African dance troupe to perform when the performance served as part of a formal ethnic awareness program that was intended to advance the training objectives of the Equal Employment Opportunity (EEO) program by increasing employee awareness of, and appreciation for, the cultural heritage in question. 60 Comp. Gen. 303 (1981). Similarly, we acquiesced in the use by the Army of appropriated funds to pay for the provision of samples of various ethnic dishes in another formal ethnic awareness program advancing the educational purposes of the EEO program. B-199387, March 23, 1982.

These two cases, however, are distinguishable from the instant one. They concerned a broad program to foster ethnic awareness throughout the Government. The program was formally recognized by the President and the Congress. The entertainment at issue inherently furthered the ethnic awareness purposes of the program. In light of the program's broad based approval we concluded that agency operating appropriations were available for the program activities which we had characterized as entertainment in other contexts even though Congress had not specifically provided for them.

This case, however, involves a perceived training need peculiar to a single agency which, unlike the "ethnic awareness" cases, is not generally recognized by the Executive branch and the Congress. Under these circumstances, we believe it would be inappropriate for us to provide for that need by decision. If the Army believes that entertainment of cadets is a necessary part of their training as future officers, it should seek specific authorization from the Congress to meet this perceived need.

for Milton J. Acosta
Comptroller General
of the United States