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B-149711 August 20, 1963

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The Honorable Robert P. Griffin House of Representatives

Dear Mr. Griffin:

Further reference is made to your letter of May 17, 1963, requesting our assistance incident to your determination of the desirability of legislation to require Federal agencies authorized to accept and use donations of money, property or personal services to annually report the details of each accepted donation to the Congress. Specifically, you request information or advice on six aspects of the problem. The questions submitted with our reply thereto are set forth in the numerical order in which they were presented.

1. Which Departments, agencies and bureaus of the Federal Government now have authority to receive and use donations of funds, property, or personal services?

The reply which follows should not be considered a complete compilation of agencies authorized to receive and use donations, but we have endeavored to include the major departments, agencies and bureaus having such authority.

DEPARTMENT OF AGRICULTURE

Forest Service - The Secretary of Agriculture is authorized to accept contributions toward cooperative work in forest investigations, or for the protection of the National forests; all moneys received are required to be covered into a special fund in the Treasury until expended as the Secretary of Agriculture may direct (16 U.S.C. 498).

Rural Electrification Administration - The Administrator is authorized to accept and utilize voluntary services of Federal, State, and local officers and employees (7 U.S.C.911).

DEPARTMENT OF COMMERCE

Maritime Administration - The Secretary of Commerce may accept, administer, and spend gifts and bequests for the United States Merchant Marine Academy (46 U.S.C. 1126(g), supp. IV).

National Bureau of Standards - The Secretary of Commerce is authorized to accept and utilize gifts or bequests of real or personal property for the Bureau's authorized work (15 U.S.C. 278a).

United States Commission - New York World's Fair, and Bureau of International Commerce - The President of the United States has delegated to the Secretary of Commerce authority with respect to the United States Commission - New York World's Fair to accept from foreign governments, international organizations, and private individuals, contributions of funds, property, and services under the Mutual Educational and Cultural Exchange Program (22 U.S.C. 2455(f), supp. IV). In the Department of Commerce Appropriation Act, 1963 (76 Stat. 1089, 1090), similar authority was provided for exhibits and missions related to the promotion of foreign commerce.

Bureau of Public Roads - The Secretary of Commerce is authorized to accept donated lands for the interstate highway system (23 U.S.C. 107(a) and for defense access roads (23 U.S.C. 210(e)). The Secretary is also authorized to use highway research funds contributed by cooperating organizations (23 U.S.C. 307(a)).

Coast and Geodetic Survey - The Secretary of Commerce is authorized to accept and utilize gifts for the work of the Coast and Geodetic Survey (33 U.S.C. 883g).

DEPARTMENT OF DEFENSE

The Department of Defense is authorized to accept donations of various kinds for many purposes. For example, pursuant to 10 U.S.C. 2601, the Secretaries of the Departments of the Army, Navy, and Air Force may accept and expend gifts for schools, hospitals, or similar institutions under their jurisdiction. Gifts accepted under this authority are to be deposited in departmental general gift funds established in the Treasury.

Department of the Army

Kermit Roosevelt Fund - Trustees of the Kermit Roosevelt Fund are authorized to accept funds tendered to foster a better understanding with the military forces of the United Kingdom. No gift entailing expenditures not to be met from such gift or the income therefrom may be accepted without the consent of the Congress (5 U.S.C. 224-228).

Corps of Engineers (Civil Functions) - For flood control projects constructed by the Corps of Engineers (Civil Functions), local interests may be required to contribute project lands, easements, and rights of way (33 U.S.C. 701c).

Department of the Navy - The Secretary of the Navy may accept gifts for the Naval Academy Museum (10 U.S.C. 6973, 6974). He may also accept gifts to provide recreation, amusement, and contentment for member of the naval service; the fund "Ship's Stores Profits, Navy" is to be credited with such gifts (10 U.S.C. 7220). The Secretary is also authorized to accept and care for silver, colors, books, and other articles of equipment or furniture given to vessels of the Navy (10 U.S.C. 7221).

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE (HEW)

Food and Drug Administration - Section 702(a) of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 372(a)) authorizes the Secretary of HEW to conduct examinations and investigations through any health, food, or drug officer or employee of any State, Territory, or political subdivision.

Office of Education - The Secretary of HEW is authorized to acquire films or rights thereto by gift and to accept other gifts and voluntary uncompensated services for the purpose of loaning captioned films to groups of deaf persons (42 U.S.C. 2493(b)

The President has delegated to the Secretary of HEW authority to accept gifts pursuant to section 105(f) of the Mutual Educational and Cultural Exchange Act of 1961 (22 U.S.C. 2455 (f), supp. IV), in connection with the program for the promotion of modern foreign language training.

Welfare Administration - The President has delegated to the Secretary of HEW authority to accept and use money, funds, property, and services of any kind given to carry out the purposes of the Migration and Refugee Assistance Act of 1962 (22 U.S.C. 2602(a), supp. IV).

Public Health Service - The Secretary of HEW is authorized to accept unconditional gifts for the Public Health Service and for Saint Elizabeth's Hospital in the District of Columbia. Conditional gifts may be accepted if so recommended by the Surgeon General, but no gift shall be accepted if it is conditioned upon any expenditure not to be met therefrom or from the income thereof, unless such expenditure has been approved by Act of the Congress (42 U.S.C. 219, 24 U.S.C. 181-184).

Office of Field Administration - The Secretary of HEW, and the head of any Federal agency designated by him, is authorized to enter into cooperative agreements with State surplus property distribution agencies for the free use by the Federal agency of the property, facilities, and personnel of the State agency in carrying out a surplus property disposal program (40 U.S.C. 484(n)).

DEPARTMENT OF THE INTERIOR

Bonneville Power Administration (BPA) - The Administrator of BPA is authorized to acquire such donated real or personal property as he finds necessary (16 U.S.C. 832a(c)) and to accept and utilize voluntary and uncompensated services (16 U.S.C. 9321(c)).

Fish and Wildlife Service - The Secretary of the Interior is authorized to accept donations of land and contributed funds for the purpose of the Fish and Wildlife Coordination Act (16 U.S.C. 661).

Geological Survey - The Director of the Geological Survey is authorized to acquire donated scientific or technical books, for deposit in the library of the Geological Survey (43 U.S.C. 36a).

Bureau of Indian Affairs - The Secretary of the Interior is authorized to accept and use contributions of funds or other property which may be tendered to, or for the benefit of, Federal Indian Schools, hospitals, and similar institutions (25 U.S.C. 451).

National Park Service - The Secretary of the Interior is authorized to accept lands, buildings, or other properties within the various national parks, and donations of money for the national park and monument system (16 U.S.C. 6). Also, the National Park Trust Fund Board is authorized to accept and administer gifts of personal property to the National Park Service (16 U.S.C. 19-19c).

The Secretary of the Interior also is authorized to accept donations of land for national parks, military parks, monuments, seashores, etc., under various specific statutes applicable to the areas administered by the National Park Service. See chapters 1 and 1A of title 16, United States Code.

Office of Saline Water - The Secretary of the Interior is authorized to accept donated secret processes, technical data, land or any interest therein, necessary to carry on the experiments and demonstrations authorized under 42 U.S.C. 1952(c).

Bureau of Mines - The Department of the Interior and Related Agencies Appropriation Act, 1963 (76 Stat. 335, 342) authorizes the Secretary of the Interior to accept lands, buildings, equipment, and other contributions from public and private sources and to prosecute Bureau projects in cooperation with other Federal, State, or private agencies.

The Secretary of the Interior is authorized to accept gifts of lands, or interests therein for conserving, producing, buying, or selling helium, and to receive gifts in connection with the construction or acquisition of helium facilities (50 U.S.C. 167(a), supp. IV).

The Secretary is authorized to accept lands, buildings, or other contributions from the several States related to the establishment of ten mining experiment stations and seven mine safety stations (30 U.S.C. 8,9), and to accept any suitable lands, buildings or improvements that may be donated for headquarters of mien rescue cars (30 U.S.C. 10). In addition, The Secretary is authorized to accept property donations and to utilize voluntary services related to a research laboratory in the anthracite region of Pennsylvania (30 U.S.C. 12,14); a laboratory in the lignite consuming region of North Dakota (30 U.S.C. 401, 402); and a laboratory for rare and precious metals at Reno, Nevada (30 U.S.C. 411, 412),

Bureau of Reclamation - Moneys received from any State, municipality, corporation, etc., for investigations, surveys, construction work, or any other development work incidental to reclamation activities, are made available for expenditure for the purpose for which contributed (43 U.S.C. 395).

POST OFFICE DEPARTMENT

Under 39 U.S.C. 2101, supp. IV, the Postmaster General may accept gifts and donations of services and property in aid of the activities of the Department. Authority to accept unconditional gifts of real, personal or other property is provided to the Postmaster General by 40 U.S.C. 298a.

DEPARTMENT OF STATE

The Secretary of State is authorized to accept gifts benefiting the Department or the Foreign Service (22 U.S.C. 809, supp. IV).

Authority is also vested in the Secretary of State to accept money, securities, or property for the Foreign Service Institute (22 U.S.C. 1046), and money and property for the Center for Cultural and Technical Exchange Between East and West (22 U.S.C. 2056(b); supp. IV).

The National Commission on Educational, Scientific and Cultural Cooperation is

authorized to receive an accept services and gifts and bequests of money or materials not in excess of $200,000 in any one year (22 U.S.C. 287q, supp. IV).

Agency for International Development - The President in carrying out the Mutual Security Program is authorized to use the services and facilities of certain voluntary nonprofit organizations and to accept and use money, funds, property, and services of any kind made available by gift, devise, bequest, grant, or otherwise (22 U.S.C. 2395, supp. IV).

Peace Corps - The President is authorized to accept in the name of the Peace Corps and employ in furtherance of its purposes, voluntary services an any money or property received by gift, devise, bequest, or otherwise (22 U.S.C. 2509(a)) supp. IV).

United States Information Agency - The United States Information Agency has interpreted 22 U.S.C. 1437 as authorizing it to accept voluntary services in carrying out the Agency's responsibilities under the United States Information and educational Exchange Act of 1948, as amended.

The Secretary of State is authorized to accept funds, property, or services advanced by other governments for the United States Information and educational exchange programs (22 U.S.C. 1479) and under the Mutual Educational and Cultural Exchange Act of 1961 (22 U.S.C. 2455(f), supp. IV). Funds donated to the United States Information Agency are recognized as donations for defense purposes by the Department of the Treasury, and as such are transferred to the Agency pursuant to 50 U.S.C. 1151-1156, which authorizes the Secretary of Treasury to accept gifts of money or intangible property for defense purposes.

International Boundary Commission, United States and Mexico - In constructing such works as may be provided for in a treaty entered into with Mexico, the President or any Federal agency he may designate, is authorized to accept donations of real personal property and to require that the lands and easements necessary be furnished gratuitously (22 U.S.C. 277b, c).

DEPARTMENT OF THE TREASURY

The Secretary of the Treasury is authorized to accept or reject any gift of money or intangible personal property to further the defense effort of the United States (50 U.S.C. 1151-1156).

The Secretary of the Treasury is authorized to accept gifts of money, obligations of the United States, and intangible property to reduce the public debt (31 U.S.C. 901-904, supp. IV).

The Secretary of the Treasury is authorized to accept and credit to the Civil Service Retirement Fund moneys received in the form of donations, gifts, legacies, or bequests, or otherwise, contributed for the benefit of civil service employees generally (5 U.S.C. 2267(b)).

Coast Guard - The Secretary of the Treasury is authorized to accept gifts of vessels and interests in land, and to effect disposal thereof under 14 U.S.C. 92, subject to Federal Property and Administrative Services Act of 1949, as amended. The Commandant of the Coast Guard is authorized to accept and dispose of gifts of patrol boats and other small craft, aids to navigation, appliances, and equipment and supplies, and may in time of emergency accept and utilize

voluntary service (14 U.S.C. 93). The Coast Guard may utilize officers and employees, advice, information, and facilities of any Federal agency, State, Territory, etc., (14 U.S.C. 141).

The Coast Guard may utilize any motorboat, yacht, aircraft, or radio station placed at its disposal by members of the Coast Guard auxiliary, any corporation, partnership, association, or any State or political subdivision thereof (14 U.S.C. 826). A general gift fund for the Coast Guard has been established in the Treasury in connection with gifts received under 10 U.S.C. 2601.

INDEPENDENT AGENCIES

Atomic Energy Commission

The Commission's authority to receive and use gifts is based on section 2(a) of the Atomic Energy Act of 1954 (42 U.S.C. 2012(a)), where-in the Congress found that the development, utilization, and control of atomic energy for military and for all other purposes are vital to the common defense and security. Therefore, any gifts or contributions to the Commission are considered conditional gifts to further the defense effort, for transmittal and acceptance by the Secretary of the Treasury or the Administrator of General Services as the case may be, under authority conferred (50 U.S.C. 1151-1156).

Civil Aeronautics Board

The Board is authorized to accept any gift or donation of money or personal property, or of services in connection with aircraft accident investigations (49 U.S.C. 1323(c)_ supp. IV).

Civil Service Commission

With respect to donations to the Civil Service Retirement and Disability Fund, see Department of the Treasury.

Federal Aviation Agency

The Administrator is authorized to accept gifts or donations of money or other property, real or personal, or of services (49 U.S.C. 1344(c)).

General Services Administration

The Administrator of General Services and the Postmaster General are authorized to accept on behalf of the United States unconditional gifts of real, personal, or other property in aid of any project or function within their respective jurisdictions (40 U.S.C. 298a). The Administrator is also authorized to accept donations of real or personal property to further the defense effort (50 U.S.C. 1151) and to reduce the public debt (31 U.S.C. 901, supp. IV).

National Archives - The National Archives Trust Fund Board is authorized to accept, receive, hold, and administer such gifts or bequests of money, securities, or other personal property for the National Archives as may be approved by the Board (44 U.S.C. 300cc).

Housing and Home Finance Agency

The Housing and Home Finance Administrator, the Home Loan Bank Board, the Federal Savings and Loan Insurance Corporation, the Home Owners Loan Corporation, the Federal Housing Commissioner, and the Public Housing Commissioner, may accept and utilize equipment, facilities, or services of employees of any State or local public agency or instrumentality, educational institution, or nonprofit agency or corporation under provisions of the various Housing acts, and the Administrator and the head of each constituent agency are authorized to establish advisory committees for carrying out any of their functions (12 U.S.C. 1701c).

The Federal National Mortgage Association, under section 309(a) of title III of the National Housing Act (12 U.S.C. 1723a), has authority to accept gifts or donations of services, or of property, real, personal, or mimed, tangible, or intangible, in aid of any of the Association's purposes.

National Aeronautics and Space Administration

The Administrator is authorized to accept unconditional gifts or donations of services, money and property (42 U.S.C. 2473(b)).

National Science Foundation

The Foundation is authorized to acquire, hold and dispose of gifts of real and personal property, to accept and utilize the services of voluntary and uncompensated personnel, and to accept funds if donated without restriction (42 U.S.C. 1870). The Foundation is authorized to accept gifts of money, material, or services in connection with weather investigation which may be restricted or limited to certain projects of areas (42 U.S.C. 1872a).

Panama Canal Company

The Company's authority to receive and use donations is provided by section 65()a) of chapter 5, title 2, of the Canal Zone Code (76A Stat. II), wherein the Company may purchase, lease, or otherwise acquire and dispose of any interest, estate, or rights in real, personal or mixed property.

Saint Lawrence Seaway Development Corporation

The Corporation may acquire donated real or personal property, and may sell, lease, or otherwise dispose of such real or personal property as the Administrator deems necessary for the conduct of its business (33 U.S.C. 984).

Small Business Administration

The Small Business Administrator is authorized to acquire, in any lawful manner, any property (real, personal or mixed-tangible or intangible), whenever deemed necessary or appropriate to the conduct of its financial assistance (business and disaster loan) programs. The Administrator may also accept the services and facilities of Federal, State, and local Agencies and groups, both private and public, in the furtherance of the disaster loan program (15 U.S.C. 634).

Tennessee Valley Authority

The Authority considers that it may lawfully accept donations of lands and funds pursuant to 16 U.S.C. 831c(f), which authorizes it to purchase or lease and hold

such real and personal property as it deems necessary or convenient in the transaction of its business, and to disposes of any such personal property it holds.

The Tennessee Valley Authority Handbook states that the Authority is not permitted to accept free materials or services, except for test or demonstration purposes.

Veterans Administration

For the purpose of all laws administered by the Veterans Administration, the Administrator may accept uncompensated services (38 U.S.C. 213). The Administrator may also accept devises, bequests, and gifts made in any manner if the testator or donor has indicated his intention that the property involved shall be for the benefit of groups of those formerly in the active military, naval, or air service who are or shall be patients or members of hospitals or homes operated by the United States Government (38 U.S.C. 5101). The Administrator is also authorized to accept gifts and donations of merchandise, fixtures, and equipment for the Veterans Canteen Service (38 U.S.C. 4202(8)).

Virgin Islands Corporation

The Virgin Islands Corporation is authorized to accept gifts or donations of services or property in aid of its authorized activities (48 U.S.C. 1407c).

2. Please note the statutory limitations, if any applicable to each Department, Bureau or Agency.

In the absence of statutory authority to do otherwise, agencies are required to deposit donated funds into the Treasury as miscellaneous receipts pursuant to 31 U.S.C. 484.

Our Office has held that in the absence of specific legislation there is no authority for an official of the Government to accept on behalf of the United States, voluntary donations or contributions of cash to augment appropriations made by the Congress for particular purposes (36 Comp. Gen. 269).

No Officer or employee of the United States shall accept voluntary services for the United States or employ personal services in excess of that authorized by law, except in cases of emergency involving the safety of human life or the protection of property (31 U.S.C. 665(b)).

Whenever any direct obligation of the United States, bearing interest and sold on a discount basis, is donated to the United States or otherwise becomes the property of the United States, the Treasurer of the United States shall effect redemption thereof, depositing the gift or the balance thereof, after gift or inheritance taxes, into miscellaneous receipts or as otherwise authorized by law (31 U.S.C. 757e).

Our Office held that the acceptance by a Federal agency of a donation of equipment for use by the Government is not specifically prohibited by law (22 Comp. Gen. 153).

The Attorney general has rendered a decision holding that no legislation is necessary to enable the United States to take and hold land by voluntary gift,

devise, or grant (21 Op. Atty. Gen. 455).

Gifts may not be accepted by the Secretary of State if conditioned upon any expenditure not to be met therefrom, or from the income thereof unless such expenditure has been approved by the Congress (22 U.S.C. 809(a) supp. IV). Comparable restrictions are prescribed for the Kermit Roosevelt Fund administered by the Department of the Army, (5 U.S.C. 224-228), the National Park Fund Trust Board (16 U.S.C. 19-19c), the Public Health Service (42 U.S.C. 219), and Saint Elizabeths Hospital (24 U.S.C. 181- 184).

The National Commission on Educational, Scientific, and Cultural Cooperation is not authorized to receive gifts in excess of $200,000 in any one year (22 U.S.C. 267q, supp. IV).

Funds donated to the National Science Foundation must be unrestricted except that donation in connection with weather investigations may be limited to certain projects or areas (42 U.S.C. 1870-1872a).

3. How are donated funds accounted for?

This office has held that private donations constitute trust funds to be disbursed in accordance with the trust, B-142538, February 8, 1961.

Our survey disclosed that donated funds are generally deposited in the Treasury in conformity with Government wide accounting procedures applicable to trust funds. Such procedures require that trust fund accounts be maintained for all receipts which are held in a fiduciary capacity by the Government for use in carrying out specific purposes and programs in accordance with an agreement or statute. See 7 GAO 1020.65 and 7 GAO 2000, appendix A-3. We have been informed by the civil agencies surveyed that conditional gifts, if accepted, are expended in accordance with the terms of the agreement.

Further information on accounting for donated funds is summarized below:

DEPARTMENT OF AGRICULTURE

Officials of the Department advised us that in the absence of authority for the Departments to accept donations, such funds would be forwarded to the Treasury as miscellaneous receipts.

DEPARTMENT OF DEFENSE

Certain programs and financing aspects of trust funds are summarized annually in the Budget of the United States. See, for example, pages 931 and 932 of the Appendix to the Budget for fiscal year 1964. The budget document does not, however, include donations of real or personal properties and donations to nonappropriated funds such as athletic facility funds.

Department of the Army

Corps of Engineers (Civil Functions)

The Corps of Engineers has established accounting procedures whereby a general ledger account "Contributions in aid of Construction", which is supported by cost accounts, is used to record donations from States, municipalities, and

others.

DEPARTMENT OF COMMERCE

Funds donated to the United States Commission - New York World's Fair, and the Bureau of International Commerce are deposited into the Treasury as trust funds and are accounted for by the Office of the Secretary. Donations received by the Maritime Administration and the National Bureau of Standards are deposited in the Treasury as trust funds and accounts therefor are maintained by these agencies. No donations were reported for the Bureau of Public Roads and the Coast and Geodetic Survey.

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE

Donated funds are accounted for and administered by each administration, office, or service. Funds donated to the Welfare Administration are deposited in a suspense account pending establishment of a gift trust fund account in the Treasury; donations to the Public Health Services are deposited to conditional or unconditional trust fund accounts. The Department's remaining agencies, administrations, and services have not received donated funds.

DEPARTMENT OF THE INTERIOR

Agencies of the Department of the Interior maintained detailed records for all donations and deposit the funds received in trust fund accounts in the Treasury. The Bureau of Mines had no donated funds, and we noted only one donation to the Geological Survey.

DEPARTMENT OF STATE

Funds donated to the Department of State are deposited in individual trust fund accounts and records thereof maintained by the Departments. The United States Information Agency receives, deposits, and maintains accounts for all donated funds.

The Agency for International Development has not received any donations.

The Peace Corps received donations totaling approximately $66,000 between July 1, 1961 and June 30, 1963, for which a trust fund was established and accounts are maintained therefor.

DEPARTMENT OF THE TREASURY

The Bureau of Accounts maintains accounts and subsidiary records for gifts and donations received by all bureaus and offices of the Treasury Department except for the United States Coast Guard and the Internal Revenue Service. The acceptance, administration, and expenditure of gifts or donations for the Coast Guard has been delegated by the Secretary of the Treasury to the Commandant. The Coast Guard ahs established accounts and records for this purpose. The Internal Revenue Service accounts for and deposits into miscellaneous receipts of the Treasury gifts or donations it receives when such gifts or donations are without information as to their intent, or contain information that they were prompted by avoidance of internal revenue taxes. Other gifts or donations made to the Internal Revenue Service are processed through the Bureau of Accounts.

INDEPENDENT AGENCIES

Atomic Energy Commission

The Treasury Department deposits all moneys it receives as gifts for the Commission in a special account and transfers the funds from the special account to the appropriate Commission appropriation account. Records of such transfers are maintained at the Commission's Central Accounts Branch, Division of Finance, which records such transfers as appropriation reimbursements.

Civil Service Commission

Commission officials advise us that only two gifts totaling $137 have been received in the last 15 years and that donated funds are accounted for as other income.

Veterans Administration

All donations accepted under 38 U.S.C. 5105 are accounted for through the General Post Fund, National Homes, a trust fund established in the Treasury. Funds from certain sources other than donations or gifts are credited to the fund. The fund's income and expenditures for fiscal year 1962 were about $4.5 million and $3.9 million, respectively; its assets totaled about $7 million at June 30, 1962. Most gifts and donations are received at the various hospitals or stations. Although information is not readily available as to the number of gifts or donations received, we understand that thousands are received each year. Funds earmarked by the donor for specific use generally are received and disbursed by individual establishments. Funds for general use are allocated by the Central Office it individual establishments for local expenditure.

4. What about conditions or limitations as to use attached by the donor?

The civil agencies authorized to accept conditional donations have indicated that such donations, if accepted, are administered so as to carry out the intent of the donor. A number of agencies require the contributor to designate the use to be made of donated funds.

Additional information considered pertinent to the inquiry is set forth below.

The National Bureau of Standards is authorized to accept and utilize gifts and bequests of real or personal property for its authorized work (15 U.S.C, 278a). The Bureau, in its Administrative Manual, requires that the gift or bequest be free from restrictions, limitation, or control by the donor. A gift may be made, however, for a particular investigation, development, or line of research, provided that the work to be performed is of a type which falls within the authorized functions on the Bureau. The Bureau advised us, however that work would not be initiated in any requested area solely because of a gift. The results of any Bureau work financed by donations are made available to the general public.

5. Is information concerning receipt or use of donated funds or property now available to Congress or the GAO? On what basis?

Our survey indicated that the agencies reviewed do not submit detailed reports to the Congress on donated funds itemizing with particularity and describing in

detail the source, value, purpose, and use of each donation of money, property, personal services, or facilities received. Certain departments and agencies have indicated that some information on donations is included in their annual reports. For example, the Annual Report of the Secretary of the Treasury of the State of the Finances contains brief comments on the amount of donations and gifts received and used. We noted also that some information concerning donations can be abstracted from the Combined Statement of Receipts, Expenditures, and Balances published annually by the United States Treasury. Quarterly reports published annually by the United States Treasury. Quarterly reports (S.F. 133) on certain gift funds are also submitted to the House Committee on Appropriations. Several agencies summarize the receipt and application of donated funds in annual budget estimates and justifications submitted to the Congress. Despite the fact that periodic reports detailing donations of funds or property are not submitted to the Congress, many of the agencies indicated that such information is available and would be supplied if requested by the Congress or its individual Members.

The General Accounting Office has not encountered any difficulty in obtaining access to any information in possession of Federal agencies pertaining to the donation of funds or property under its existing statutory audit authority.

6. If possible, submit suggested drafts of legislation which might be desirable in this area.

As the contemplated legislation involves various facets, including those of Congressional policy, we are not in a position to suggest drafts of desirable legislation in the area under consideration.

We hope the information furnished will prove assistance.

Sincerely yours,

Joseph Campbell Comptroller General of the United States