



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

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B-177788

August 27, 1973

Mr. C. A. Page
Central Disbursing Officer
Navy Regional Finance Center
Great Lakes, Illinois 60088

Dear Mr. Page:

Your letter of December 22, 1972, with enclosures (your reference 600:CAP:1b 7209) requesting an advance decision as to the legality and propriety of reimbursement pursuant to voucher 10-73 (SF 1129) in favor of Paul T. Euckaer, Imprest Fund Cashier, Naval Support Activity, Fort Omaha, Nebraska, 68111, was forwarded here by second endorsement of January 9, 1973, from the Commander, Navy Accounting and Finance Center, Washington, D.C.

The voucher represents a claim for reimbursement by the Imprest Fund cashier for \$24 paid for the engraving and chrome plating of a ceremonial shovel used by the Commandant, Third Naval District, in a groundbreaking ceremony on November 5, 1971, at the Armed Forces Reserve Center, Staten Island, N. York. Your doubt in the matter arises because of our decision reported in 15 Comp. Gen. 278 (1935) which held that the appropriation for the Naval Reserve was not available for the purchase of a trophy to reward the Naval Reserve Aviation Base standing first in efficiency each year.

It is settled that

"The holding of dedication ceremonies and the laying of cornerstones connected with the construction of public buildings and public works have been traditional practices, and any expenses necessarily incident thereto have generally been charged to the appropriation for construction of the building or works." B-158031, June 8, 1966.

In our decision B-11864, August 26, 1940, the expense of printing programs and invitations in connection with cornerstone ceremonies for the erection of a new Government agency office building was held not to be chargeable to the agency's 1941 appropriation for "Miscellaneous and Contingent Expenses." Rather, such printing expenses were made chargeable to the funds available for the construction of the new building. In

FURNISHED DECISION
53 Comp. Gen. _____

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A-88307, August 21, 1937, we held that the appropriation for expenses of the Federal Trade Commission was not available for payment for recordings of a presidential speech and a group photograph of Commission members at the laying of the cornerstone of its building, since such expenses were not required in the performance of the Commission's legal duties. However, we noted that

"* * * the laying of cornerstones has been connected with the construction of public buildings from time immemorial and any expenses necessarily incident thereto are generally chargeable to the appropriation for construction of the building."

The appropriation cited in the reimbursement voucher is Operation and Maintenance, Navy 1973. Notwithstanding that this appropriation includes a provision for the expenses of "medals, awards, emblems and other insignia," it is evident that the expense of chrome plating and engraving a ceremonial shovel used in a groundbreaking ceremony should be treated in the same manner as any reasonable expense incurred incident to a cornerstone laying or dedication ceremony.

The aforementioned decisions concerning the authorization of expenses incurred in cornerstone and dedication ceremonies, rather than the decision reported in 15 Comp. Gen. 273 (1935), are for application here.

However, absent evidence as to who authorized the chrome plating and engraving of the shovel; where the shovel originated; the subsequent use that is to be made of the shovel; and why there was a one year lag (November 5, 1971, to November 20, 1972) between the groundbreaking ceremony and the plating and engraving of the shovel, this Office is unable to approve the requested \$24 payment from any appropriation.

Accordingly, you are advised that reimbursement may not be effected (on the present record) and the voucher will be retained in the files of this Office.

Sincerely yours,

Paul G. Dembling

For the Comptroller General
of the United States