



## COMPTROLLER GENERAL OF THE UNITED STATES

WASHINGTON

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Captain John S. Vincent has requested review of settlement K-35135-71, dated November 1, 1928, disallowing credit in his accounts for \$250 representing payments of \$200 and \$50 made to Henry Partell on vouchers Nos. 7 and 48 of his April, 1928, account for services rendered in the construction of a marker for historical data and installing copper plate on same in accordance with purchase order 160 of November 16, 1927, and purchase order 323 of April 21, 1928, based on verbal quotations by the payee. Credit for the amount paid from the appropriation "Roads, Trails, Harves and Drainage, 1928" was disallowed for the reason that the appropriation was considered not available for the construction of a marker for historical data. The Finance Officer, in his capacity as quartermaster at Fort Missoula, in an intercoment dated January 3, 1929, states:

"1. The marker in question is not a boundary marker. It was constructed solely for the purpose of improving the appearance of the post grounds and is situated on a triangular plot of ground at the entrance of the post proper. That it accomplishes this purpose is indicated by the numerous favorable comments concerning it made by the local press and by such residents of the vicinity as Congressman J. M. Evans, former senator Joseph M. Dixon, and numerous well known business men and private citizens. Their remarks have been substantially to the effect that this marker serves a need for the preservation to the general public of a brief history of the founding of Ft. Missoula and that its erection where it now stands was entirely appropriate. Also, that the park effect of the triangle

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leaves a far more favorable impression to the visitor on entering the post than was the case of the barren condition of the triangle formerly.

"2. Deficiencies in the appearance of the post were the subject matter of comments on conditions at Ft. Missoula by Brigadier General M. J. Lenihan after his inspection of the post last summer. The marker was pointed out to the Corps Area Commander and to Brigadier General Reeves on their last inspection of the post and, so far as I know, elicited no question from either of them as to the source of the funds involved or comments as to the advisability of the expenditure of Government funds for its construction.

"3. The marker itself is of vari-colored, flintlike stone taken from the bed of the rattlesnake creek nearby, on a foundation of concrete with base and cap stones of gray granite salvaged from the foundation of an old water tank formerly used for the post water supply. The copper plate mounted on the face of the marker was made and donated by the Anaconda Copper Mining Company without cost to the Government.

"4. The matter of construction was discussed on several occasions with the then C. O., Lieut. Col. W. J. O'Loughlin, and the design, as well as the work itself, was verbally approved by him. The regulations governing the expenditure of funds for this purpose were considered, and it was agreed that the funds provided under the appropriation act for the P. I., ending June 30, 1922, which provides in part, 'Roads, Walks, Wharves and Drainage and for the care and improvement of grounds at military posts and stations', were applicable.

"5. It is believed that the construction of this marker, for the purpose designated, was justified, as there has formerly been very little headway made in improving the otherwise unattractive appearance of the grounds at Fort Missoula."

The appropriation in question is found in the act of <sup>Feb.</sup> March 23, 1927, 44 Stat. 1116, and provides:

"For the construction and repair by the Quartermaster Corps of roads, walks, and wharves; for the pay of employees; for the disposal of drainage; for dredging channels; and for care and improvement of grounds at military posts and stations, \* \* \*

In decision by the Comptroller of the Treasury, 19 Comp. Dec. 100, there was disallowed credit for payment made for a memorial

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tablet erected in the Army War College at Washington, D.C., the payment therefor having been made from the appropriation "Barracks and Quarters." It was stated in the decision that a tablet so erected was more properly identified with the construction of the building or, that having been completed, with improvement. The appropriation from which the payment in that case was made contained no provision for improvement of such buildings and was accordingly held not available therefor.

It is evident from the description of the marker in this case that it constituted an improvement of the grounds as claimed by the Finance Officer. The payment in the present case was made from an appropriation which provided specifically for improvement of the grounds at military posts and the expenditure appears to come within the purview of that appropriation.

Upon review \$250 is certified for credit in the disbursing officer's accounts.

(Signed, J. L. McChesney)  
Comptroller General  
of the United States.