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The Comptroller General
of the United States

Washington, D.C. 20548

Decision

Matter of: Department of State & General Services
Administration - Seasonal Decorations

File: B-226011, B-226900

Date: November 17, 1987

DIGEST

Agency expenditure for seasonal decorations as necessary expenses may be properly payable where purchase is consistent with work-related objectives, agency or other applicable regulations, and the agency mission, and is not primarily for the personal convenience or satisfaction of a government employee. Agency must also determine that seasonal decorations are appropriate in light of constitutional considerations. GAO advises agencies to establish guidelines to prevent abuse in this area. 52 Comp. Gen. 504 (1973) is overruled and 60 Comp. Gen. 580 (1981) is modified to conform with this decision.

DECISION

This is in response to two separate requests from certifying officers from the Department of State and from the General Services Administration (GSA), for advance decisions regarding the propriety of certifying for payment vouchers for seasonal decorations. These cases provide us with an opportunity to redefine our position on the recurring issue of whether the cost of seasonal decorations for government offices is an expense properly payable from appropriated funds. These two requests are fundamentally similar and are briefly described below. For the reasons that follow, we conclude that appropriated funds may be used for seasonal office decorations.

BACKGROUND

B-226011

The authorized certifying officer of the Financial Management Center in Bonn, West Germany for the Department of State asks our decision concerning the permissibility of certifying a reimbursement voucher for payment totaling \$65.00 for Christmas decorations for the Embassy. Previous

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State Department guidance issued to all diplomatic and consular posts concluded that expenditures for seasonal decorations were permissible necessary expenses based upon two basic justifications: (1) the need to represent the seasonal traditions and customs of the United States; and (2) the need to create a pleasant and dignified atmosphere for the officials or guests who frequent the posts for personal or professional business. The State Department guidance specifically limited such expenditures to public area decorating. Although the submission was not clear, it would appear that the State Department "Acquisition and Maintenance of Buildings Abroad" appropriation is the intended source of funds.

B-226900

An authorized certifying officer for GSA asks our decision regarding the permissibility of certifying three vouchers for payment, representative of a large number of unpaid vouchers for various seasonal decorations, including poinsettias, menorah candelabra and Christmas trees. The justification implicit in this request is to provide a pleasant working atmosphere in federal office buildings. Expenditures are to be charged to the Federal Building Fund, Real Property Operations activity under the authority of 41 C.F.R. 101-26.103-2 which approves the expenditure of funds for the decoration of federal buildings under a plan.

DISCUSSION

Neither of the agency functions represented here have appropriations which specifically provide funds for the purchase of seasonal decorations. Therefore, it is necessary in order to pay these expenses that they be determined to constitute necessary expenses for the agency in question. Our Office has viewed agency expenditures for decorative items to be necessary where the purchase is consistent with work-related objectives and the agency mission, and is not primarily for the personal convenience or personal satisfaction of a government employee. 64 Comp. Gen. 796 (1985) and 63 Comp. Gen. 110 (1983). Traditionally, we have allowed office decorations or improvements in public areas where they would contribute to a pleasant working atmosphere, thus improving morale and efficiency. 60 Comp. Gen. 580 (1981).

We have, however, objected to the purchase of decorations which are seasonal and not for permanent use. See 60 Comp. Gen. 580, supra. In 52 Comp. Gen. 504 (1973), we concluded that use of appropriated funds for purchasing seasonal decorations was not authorized. We informed the Bureau of Customs that providing Christmas decorations for government

offices had no direct connection with, and was not essential to, the carrying out of the stated general purpose for which the funds were appropriated. We rejected the agency's argument that the seasonal decorations were similar to ordinary office improvements for permanent use.

We have reviewed our reasoning in these cases and now see no basis for continuing to follow our general prohibition against the use of appropriated funds for purchasing seasonal decorations. We think that if the same standards are used in judging the permissibility of expenditures for permanent office decorations as for seasonal decorations, it is difficult to explain why the result should turn on the relative life of the decoration. Therefore, agency expenditures for seasonal decorations as necessary expenses may be properly payable where the purchase is consistent with work-related objectives, agency or other applicable regulations, and the agency mission, and is not primarily for the personal convenience or satisfaction of a government employee.

We think seasonal decorations of the kind described are not subject to the objections we still have to sending Christmas cards on behalf of certain agency officials at public expense. These are basically individual good will gestures and are not part of a general effort to improve the work environment. See 64 Comp. Gen. 382 (1985).

In the present cases most of the expenditures are, except for the prohibition for seasonal decorations, the type of expenditures we have allowed as being consistent with work-related objectives such as the improvement of morale and efficiency. However, the nature of some of these decorations raise possible constitutional issues which also must be addressed in determining the appropriateness of these expenditures. For example, GSA's request includes vouchers for menorah candelabra. We caution agencies to be sensitive to the possibility that the display of certain seasonal decorations which are primarily religious in character could be viewed as an endorsement of religion lacking any clearly secular purpose and might therefore be challenged as government conduct prohibited by the Establishment Clause of the First Amendment.

Even if the display of religious symbols was found by a court not to be constitutionally objectionable,^{1/} the purchase of such symbols with public funds may prove offensive to some employees or visitors to the agency.

^{1/} See, e.g., Lynch, Mayor of Pawtucket v. Donnelly, 465 U.S. 668 (1984).

Agencies must be sensitive to the concerns in determining where the line must be drawn, beyond which the display of a seasonal decoration would be inappropriate.

We urge each agency to establish administrative guidelines to prevent abuse of its newly sanctioned discretion to purchase seasonal decorations. We think such guidelines should address issues such as: (1) the purchase of seasonal decorations for private office areas, (2) the purchase of religiously significant seasonal decorations, and (3) any other purchase which is inconsistent with the agency's primary authority to enhance the work environment.

In summary, vouchers for seasonal decorations may be paid if the concerned agency determines administratively that the costs in question are necessary expenses, and that such seasonal decorations are appropriate in light of the above concerns. Our decision in 52 Comp. Gen. 504 is hereby overruled and 60 Comp. Gen. 580 is modified to conform to the result in this case.

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for Comptroller General
of the United States