



## COMPTROLLER GENERAL OF THE UNITED STATES

WASHINGTON

AUG 27 1932

43075-O.M.

Chief, Audit Division:

Your memorandum of June 24, 1932, forwarded for instruction voucher in favor of Shearman Brothers Company for \$138.60 for writing tables which it is proposed to charge under the appropriation "Navy Yard, Mare Island," subhead "Barracks and mess hall for submarine crews." You previously refused certification of this voucher for the reason that the appropriation did not appear to be chargeable with the purchase of furniture. This voucher was resubmitted accompanied by a statement from the Chief of the Bureau of Yards and Docks inviting attention to the fact that there is no specific appropriation under that bureau for the purchase of furniture, and that whenever a new activity is authorized and a special appropriation made available therefor, it has been the practice of long standing to make a complete installation ready for service from the funds specifically appropriated.

While it has been held by this office that appropriations for the construction of public buildings are available only for such equipment and fixtures as are permanently attached to the building, 7 Comp. Gen. 474; 9 id. 218, said decisions involve buildings under the control of the Treasury Department and as to which there was a specific appropriation for furniture. As there appears to be no specific appropriation for new furniture in naval buildings, the use of the construction appropriation for furniture to make the building usable for the purpose for which intended may be considered as necessary to the completion of the project for which the appropriation was made. 22 Comp. Dec. 317; 2 Comp. Gen. 133. The voucher is herewith returned and may be certified for payment in the absence of other objection.

(Signed) J. R. McCarrl

Comptroller General  
of the United States.

Inclosures.