

DECISION

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

29931

FILE: B-215404**DATE:** December 4, 1984**MATTER OF:** Pennsylvania Avenue Development Corporation
authority to purchase and install memorial
plaque on Federal land**DIGEST:**

Pennsylvania Avenue Development Corporation (PADC) may install a memorial plaque and designate a site within an area under its jurisdiction and control in honor of a deceased former chairperson of the PADC using funds donated to it. PADC has been vested with authority to determine the character of and necessity for its obligations and expenditures and to accept gifts of financial aid from any source and comply with the terms thereof. These authorities are sufficient to free PADC from restriction otherwise imposed upon Government agencies in the expenditure of appropriated funds except where a statutory restriction expressly applies to Government corporations. No law expressly precludes proposed expenditure by PADC. Furthermore, no law precludes PADC from designating property under its control in honor of deceased former chairperson of PADC.

This decision responds to a request from the General Counsel of the Pennsylvania Avenue Development Corporation (PADC), for a decision on the PADC's authority to purchase and install a memorial plaque acquired with donated funds and to dedicate the site of the plaque on Federal land under its control to a deceased former chairperson of the PADC.

The PADC posed these questions:

"1. Does the PADC have the authority to use public space within the designated project area for the installation of a memorial plaque to a former chairperson on public land?

"2. Can private donations be legally spent for such a plaque and its installation?

"3. Is there a restriction as to how the memorial is designated (i.e., can the site of the plaque be formally 'named' for the individual, or can a plaque only be placed on a site which otherwise carries a different name)?"

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For the reasons stated below, we find that the PADC may install a memorial plaque and designate a site within an area under its jurisdiction and control in honor of a deceased former chairperson of the PADC using funds donated to it.

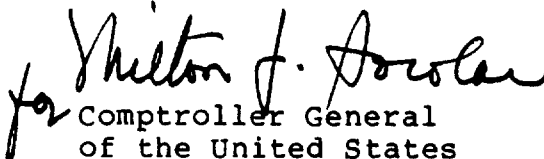
Generally, the decisions of the accounting officers of the Government have been to the effect that the purchase of medals, trophies, insignia, etc., is not authorized under appropriations made in general terms unless the purchase is specifically authorized by law. 45 Comp. Gen. 199 at 200 (1965) and decisions cited therein. These decisions are based upon the rationale that awards such as these constitute personal gifts to their recipients and appropriated funds are unavailable for making personal gifts. Other decisions have held that appropriated funds generally are unavailable for construction of memorials unless specifically authorized. A-26628, April 11, 1929, 19 Comp. Dec. 100 (1912).

The PADC is a wholly-owned Government corporation charged with the responsibility of preparing and implementing a development plan in a development area roughly corresponding to the corridor along Pennsylvania Avenue between the White House and the U.S. Capitol in Washington, D.C. 40 U.S.C. § 874. In order to accomplish this, the PADC is authorized and empowered to acquire, hold, maintain, use and operate property within the development area necessary to carry out the development plan. 40 U.S.C. § 875(6). Furthermore, it may construct improvements within the development area. 40 U.S.C. § 875(15) and (16). Additionally, the PADC has been vested with the authority to determine the character of and necessity for its obligations and expenditures. 40 U.S.C. § 875(14). Finally, the PADC is authorized to accept gifts of financial and other aid from any source and to comply with the terms thereof. 40 U.S.C. § 875(13). These authorities are sufficiently broad to free the PADC from the statutory restrictions otherwise imposed upon Government agencies in the expenditure of appropriated funds except where the restriction expressly applies to Government corporations. B-193573, December 19, 1979; B-35062, July 28, 1943. The restrictions mentioned above have not been made expressly applicable to Government corporations by statute.

We are unaware of any prohibitions in law precluding the PADC from providing identifying designations to property under its jurisdiction and control for the purpose of providing a

means of identifying the property.^{1/} Further, it is authorized to receive and expend donations for this purpose.

However, we note that once the development plan is implemented, the PADC is to dissolve, 40 U.S.C. § 872(b), with property under its jurisdiction and control to be transferred to other Federal and District of Columbia Government agencies for administration. 40 U.S.C. § 875(20). Thus, any agency assuming control of the property will be free to redesignate the area or maintain or remove the plaque as it deems appropriate. In the present case, this should not be a problem since the governmental agencies which are likely to assume jurisdiction over property in the development area (the Department of the Interior, the General Services Administration and the District of Columbia government) are all represented on the Board of Directors of the PADC. See 40 U.S.C. § 872(c).

for 
Comptroller General
of the United States

^{1/} It should be noted that the payment of expenses for cornerstone ceremonies and for building dedication ceremonies are allowed even though no appropriation or other law specifically authorizes them, since the ceremonies are traditional practices associated with the construction of public buildings. 53 Comp. Gen. 119 (1973); B-11884, August 26, 1940. Naming public buildings or constructing markers providing names to open areas under agency control similarly would seem to be authorized either as traditional expenses connected with the administration of such areas or as necessarily incident thereto. Thus, a designation in the honor of someone should not change the character of the expenditure.