

COMPTROLLER GENERAL OF THE UNITED STATES  
WASHINGTON

B-11884

Recorder of Deeds, District of Columbia,  
Century Building, 412 Fifth Street,  
Washington, D. C.

Sir:

I have your letter of August 12, 1940, as follows:

"Corner-stone ceremonies for the erection of the new building for Recorder of Deeds offices will be held early in October.

"These ceremonies will be the basis of a dignified and impressive program. The President of the United States is expected to participate, along with Congressmen and certain national figures.

"This event will occasion certain expenditures for printing of programs and invitations which must be issued in keeping with the dignity of the occasion. It is not possible to give at this time an exact statement as to costs. However we estimate the printing expense at an amount under two hundred dollars (\$200).

"Will you kindly give us an official opinion as to whether or not such printing expense is allowable from the miscellaneous and contingent item of the appropriation for this office.

"We shall appreciate a reply at your earliest convenience."

In decision of August 21, 1937, A-88307, to the Chairman, Federal Trade Commission, it was said:

"Expenses of recording the President's speech and photographing the members of the Commission were not required in the performance of the duties imposed by law or in pursuance of law upon the Federal Trade Commission and the appropriation for the expenses of your Commission is not therefore available for such expenses.

"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 uses of such appropriation are primarily for administrative consideration

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of the Secretary of the Treasury, who if in doubt as to this particular expenditure may submit the question to this office for decision."

The appropriation for miscellaneous and contingent expenses for your office for 1941, act of June 12, 1940, Public No. 602, <sup>54 to 344</sup> provides:

"For miscellaneous and contingent expenses, including telephone service, printing, binding, rebinding, repairing, and preservation of records; typewriters, towels, towel service, furniture and equipment and repairs thereto; books of reference, law books and periodicals, streetcar tokens, postage; not exceeding \$100 for rest room for sick and injured employees and the equipment of and medical supplies for said rest room, and all other necessary incidental expenses, \$12,500."

As the expenses in connection with the cornerstone ceremonies to which you refer are not required in the performance of the duties imposed by law upon your office, the appropriation for miscellaneous and contingent expenses of the Recorder of Deeds offices is not available therefor. However, as indicated in decision A-88307, supra, since such expenses are ordinarily considered as chargeable to funds made available for the construction of the building, the matter may be for consideration as an item of expense under the funds which may have been or may be made available for the construction of the building pursuant to the provisions of section 1. of the act of June 25, 1936, 52 Stat. 1203.

Respectfully,

W. A. R. A. [Signature]

Acting Comptroller General  
of the United States.