

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

27708

March 16, 1984

FILE: B-211700**DATE:****MATTER OF:** Sciences--Payment for academic regalia, invitations and announcements used in annual graduation ceremony**DIGEST:**

1. The Uniformed Services University of the Health Sciences may use appropriated funds to pay for the cost of renting academic regalia worn by invited guests to its annual graduation ceremony, as this special attire is only required to be worn during graduation ceremonies and apparently universities typically bear this cost. The University may also pay for the regalia worn by graduating military students as these students in essence are performing required duty and they cannot be expected to pay for equipment necessary to perform this duty. The University may not use funds to pay for the cost of renting regalia for civilian students and faculty members, however, as the renting of such apparel is typically borne by the individual.
2. The Uniformed Services University of the Health Sciences may bear expense of printing invitations and announcements to its annual graduation ceremony since a ceremony is the traditional method of observing graduation and these invitations and announcements, which were procured for the purpose of inviting appropriate people to the ceremony, constituted expenses necessarily incident to the ceremony.

The Uniformed Services University of the Health Sciences requests an advance decision concerning payment of expenses for academic regalia to be worn by participants in the University's annual graduation ceremony and for the invitations and announcements printed for such graduation. We conclude that the University may not use its appropriated funds to pay for the academic regalia worn by civilian students and faculty members but that it may use these funds to pay for the academic regalia worn by invited guests and military students. Further, it may use its appropriation to pay for the invitations and announcements to the ceremony.

The University was established to provide educational programs in the health sciences to those individuals seeking careers in the health professions of the military services.

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In carrying out this objective, the University offers M.D. and Ph.D. degree programs to its students. Unlike other medical schools, all candidates for M.D. degrees must be commissioned officers in one of the military services and some Ph.D. candidates are also officers in the armed services. While matriculating, the duty of these officers is to be students. All costs attributable to the performance of this duty, such as the cost of books and lab fees, are paid for by the University. The civilian Ph.D. candidates attending the University, however, occupy a status similar to that of students attending other institutions. Typical of many Ph.D. candidates, these civilian students receive a stipend from the University.

Except for the career goals and composition of its student body, the University functions similarly to other public and private institutions offering these types of scholastic programs. As do other similar institutions, the University conducts an annual graduation ceremony to award degrees to its students. The University's request concerns the propriety of using its appropriated funds for certain expenses connected with this graduation ceremony.

The University states that every year it graduates a large number of students. All graduating students are required to attend the annual graduation ceremony wearing a cap and gown of University colors. Civilian faculty and invited guests to the ceremony also wear the traditional academic regalia. Military faculty wear their dress uniforms. Also, the University prints invitations and announcements for the graduation, some of which are given to the students for distribution. It is the opinion of the University that it may use its appropriated funds to pay for the academic regalia worn by graduating students and other participants in the ceremony (except for the regalia worn by its civilian faculty members), as well as for the invitations and announcements to the ceremony.

On many occasions our Office has considered questions concerning the propriety of purchasing or renting wearing apparel and other personal furnishings for Government employees. In answering these questions, we are cognizant of the general rule that expenditures for a specific purpose are proper if they are necessary or incidental to the object of the appropriation charged with the expense. However, as with most issues regarding the propriety of a given expense, the application of this rule to questions concerning the propriety of purchasing or renting wearing apparel is often difficult. To facilitate the application of this rule to

expenditures for personal furnishings, we apply a two-part test. First, we determine whether the particular expense is necessary to carry out the objectives of the relevant appropriation. Second, we determine whether the expenditure is for items that an individual could not reasonably be expected to furnish as part of the personal equipment necessary to enable that individual to perform required functions. See 56 Comp. Gen. 398, 400 (1977) (citing 3 Comp. Gen. 433 (1925)).

In applying the first part of the test to the renting of academic regalia for the participants in the University's graduation ceremony, it is first necessary to consider the purpose of the University's appropriation. Funds for the University are annually contained in a lump-sum appropriation provided to maintain the continued operation of the various Defense agencies (excluding the military departments). Congress appropriates these monies without restriction other than that they be used solely for expenses "necessary for the operation and maintenance" of the agencies. Funds allotted to the University from this appropriation are thus available for all its functions. Accordingly, the University's appropriation may be used to pay for all necessary and incidental expenses attributable to its annual graduation ceremony.

Considering the object of the University's appropriation, we conclude that the expenditure for rental of academic regalia for guests, students and faculty is necessary to carry out the objectives of the University's appropriation and thus satisfies the requirements of the first part of the test. In reaching this conclusion, we particularly note two factors which have frequently been considered by our Office in determining whether a particular expense has met this part of the test. These factors are whether the expenditure is primarily for the benefit of the Government rather than the individual, and whether the expenditure is needed to enable the individual to carry out required duties. See, e.g., 45 Comp. Gen. 215, 217 (1965). In this case, the record shows that the wearing of this apparel by the participants primarily benefits the University and that the regalia is only worn by the participants to satisfy University requirements for the graduation ceremony.

With regard to the regalia rented for the military students, we also conclude that the second part of the test is satisfied and thus, the University may pay for this apparel. The status of the graduating military student is different from the status of the typical student graduating from other

academic institutions as well as the status of the civilian students graduating from the University. The status of these military students is actually not one of a student, as that status is traditionally defined, but rather as an officer in the military attending school for training purposes. In essence, attending the University is their job. As with other jobs in the military, these students cannot be reasonably expected to furnish personal equipment necessary to enable them to perform their required function as "students". The cap and gown, which the University requires to be worn at its annual graduation ceremony, is a type of personal equipment that falls into this category. It is only worn once and worn solely to meet the University's requirements. We thus conclude that the second part of the test has also been met with regard to the regalia worn by the graduating military students.

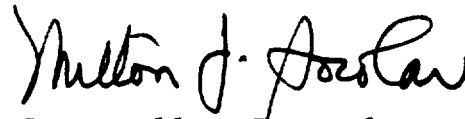
Furthermore, with regard to the regalia rented for invited guests we reach the same conclusion. We understand that academic institutions, including medical schools, typically pay for the cost of renting regalia for invited guests and we agree that invited guests should not reasonably be expected to bear this cost. We thus conclude that the second part of the test has been met with regard to the regalia worn by the invited guests. Accordingly, the University may pay for the regalia worn by these individuals.

We cannot conclude, however, that the cost of the regalia worn by civilian students and faculty members satisfies the second part of the test; i.e., that the individual cannot reasonably be expected to furnish the regalia as part of the personal equipment necessary to perform required functions. We found that within the Washington, D.C. area, Georgetown University Medical School and George Washington University Medical School each require students and faculty to bear the expense of academic regalia. We assume that a similar practice is followed by other schools. We see no reason why these expenses should be treated differently at the University. Thus, we conclude that the second part of the test, that the individual cannot be expected to furnish the apparel as personal equipment, has not been met with regard to the regalia worn by the civilian students and the faculty. Therefore, the University may not use its appropriated funds to pay for the rental cost of the regalia worn by the graduating civilian students and faculty.

Concerning the printing of the invitations and announcements to the graduation ceremony, the determinative issue is whether the printing of these materials is authorized by law and necessary to the official business of the

University as required by 44 U.S.C. § 1102.^{1/} In previous decisions we have allowed the printing of invitations for a Government cornerstone ceremony, B-11884, August 26, 1942, and a change of command ceremony for a Coast Guard vessel, 56 Comp. Gen. 81 (1976). In reaching these decisions, we noted that the two ceremonies were proper ways of commemorating the completion of a building or observing the change in command of a vessel. Thus, as the costs for printing the invitations constituted expenses necessarily incident to these two ceremonies, we permitted the agencies to use their appropriated funds to pay for such invitations.

Similarly, we note that a ceremony is the traditional manner of observing the graduation of students from an academic institution. The University is thus authorized to conduct such a ceremony. Accordingly, all expenses necessarily incident to this ceremony, including the costs of printing invitations and announcements, are valid expenditures. This conclusion is not affected by the fact that a portion of the invitations and announcements are to be distributed by the students. The manner in which these materials are distributed does not change their character as items necessarily incident to an authorized activity of the University. Therefore, the University may use its appropriated funds to pay for the purchase of the invitations and announcements to its annual graduation ceremony.



Acting Comptroller General
of the United States

^{1/} Section 1102 of Title 44 provides in pertinent part that a document may not be printed "unless it is authorized by law and necessary to the public business."