Text as published on gao.gov, https://www.gao.gov/products/b-121909, archived 2026-07-17. GAO published no original file for this decision. Rendered by Comptroller Desk.

B-121909, Dec 9, 1954

Number: B-121909

Date: 1954-12-09

B-121909, Dec 9, 1954

Zelma R. Kirk, Authorized Certifying Officer, Internal Revenue Service, Regional Commissioner:

Reference is made to your letter of October 25, 1954, file RC:OMA:Ad:FM ZK:jmk, transmitting a voucher in favor of J.P. Cooke Company, 111113 Farnam Street, Omaha, Nebraska, in the amount of $3, for "a solid walnut desk mount attached to a name plate," and requesting an advance decision as to whether you may certify the voucher for payment. The record indicates that the mount is to be used on the desk of the Director of Internal Revenue, Omaha, Nebraska.

Your letter states in part:

"... It is the opinion of the Certifying Officer and the Director has been so advised, that the above purchase was a personal expense and should not be paid from appropriated funds. The Director has resubmitted the voucher with the following statement: 'This mount is made of wood to match the desk ad of course became government property when purchased. The plate was merely affixed to the mount and in the event of a change, the plate will be detached ad the mount will remain with the desk.' ..."

The use of some device for indicating the name of the person occupying a desk is not uncommon in either Government of commercial establishments. such a device appears to serve an official purpose in that it readily identifies the person to whom the desk is assigned to persons having business with the Office and facilitates the distribution of official mail. In the present case, the purchase was approved by the director of the administrative office involved and the amount involved would not indicate the means of displaying the name plate is overly elaborate, or extravagant. Under such circumstances, this Office would not be warranted in objecting to the payment.

Accordingly, the voucher is returned herewith and you are advised that certification thereof is authorized.

Enclosure