

088014

DECISION



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

40342

FILE: B-179724

DATE: January 14, 1974

MATTER OF: Mr. C. E. Tipton, Authorized Certifying Officer,
Forest Service, Department of Agriculture

DIGEST: Checkout register tape is sufficient to meet requirements of 7 GAO 22.2(1) permitting payment for small Government purchases since cash register tape provides information adequately descriptive to enable GAO to audit purchases and settle accounts of certifying officers as required by law.

Food supplies totaling \$14.88 were purchased for an isolated field crew in Alaska from Lakeside Grocery on July 11, 1973. Submitted with the voucher in that amount were the cash register tape indicating the total price and general category (produce, groceries, meat, etc.) for each item and a certification from the administrative office as follows:

"Re: Invoice #10767, Lakeside Grocery, dated 7/11/73:

I certify that all items purchased on this invoice were groceries, and were within the purchase guidelines authorized by the Forest Service and the Chatham Area."

Advance decision has been requested as to whether the material furnished is sufficient to support certification for payment in view of the requirement at 7 GAO 22.2, to support disbursements with information including:

"(1) Itemization of, or reference to, the items purchased or services rendered; the number of units purchased; the unit prices of items purchased, where appropriate; and the total amount of the disbursement."

Specifically, the issue is whether the information in support of the voucher is sufficient to satisfy the listed requirements. The problem arises because Alaskan grocers including the vendor refuse to itemize purchases of this type other than by cash register tape.

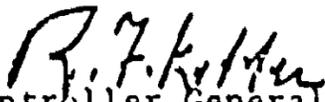
Certain businesses selling consumer type products, such as grocery stores and hardware stores, whose sales frequently comprise small numbers of items having low unit costs, do not as a matter of ordinary

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business practice provide customers receipts containing detailed descriptions for each item. It is impractical to develop more detailed descriptive type receipts for such purchases. While the information on the tape does not show the number of units purchased and the unit prices, we believe the cash register tape information will enable the General Accounting Office to audit the purchase and settle the accounts of the certifying officer as required by law.

Accordingly, the cash register tape produced at the checkout stand together with the administrative office's certification are sufficient documentation in this and similar circumstances to allow disbursement.


Deputy Comptroller General
of the United States