



**GAO**

Accountability • Integrity • Reliability

**United States General Accounting Office**  
Washington, DC 20548

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B-287241

August 21, 2001

James A. Fowler  
6736 Jade Post Lane  
Centreville, VA 20121

Dear Mr. Fowler:

This responds to your letter dated January 30, 2001 concerning the General Accounting Office's (GAO) purchase of coffee mugs, post-it notes, and pens imprinted with the GAO logo, a statement of GAO's core values, and information on how to contact GAO. You asked that we provide you our rationale for these expenditures. As explained below, the items to which you refer were purchased in connection either with agency award or recruitment program activities, or the agency's promotion of its newly instituted core values.

In 1999, the Comptroller General presented a GAO-logo coffee mug to each GAO employee as a team award to recognize employee contributions to GAO's series of Performance and Accountability Reports and the update to our series of High-Risk Reports. When he presented the award, the Comptroller General, noting the breadth of the 22 volume set of reports, explained that every person at GAO had played a role in getting the job done. The Comptroller General's judgment that the work done by GAO employees on these reports contributes to the improvement of government and is deserving of honorary recognition satisfies the requirements of the Government Employees' Incentive Awards Act, 5 U.S.C. §§ 4501-4523. As you know, that Act and its implementing regulations, 5 C.F.R. §§ 451.101-203, authorize merchandise awards, such as coffee mugs, for achievements by individuals or groups that contribute to improving government. See also, B-257488, November 6, 1995 (Food and Drug Administration award of coffee mugs).

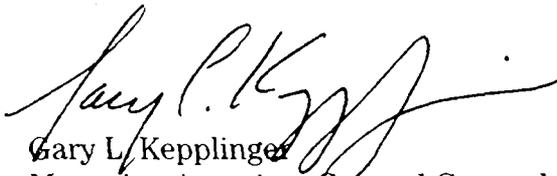
GAO also has distributed the coffee mugs to new employees. The mugs have imprinted on them GAO's logo and core values: accountability, integrity, and reliability. In January 1999, the Comptroller General introduced this statement of GAO's core values to distill what GAO does, how we do it, and how we want government and the public to view and receive our products. For several months after introduction of the core values, we undertook a broad-reaching, concerted effort to establish and reinforce within all GAO staff an understanding of and appreciation for these values and their significance in achieving GAO's goal and

statutory mission. This effort included printing the logo and statement of core values not only on coffee mugs, but on ordinary supply items such as post-it-notes, as well as on our letterhead, business cards, web site, all agency correspondence and products, and in GAO's halls and over the entrance to our headquarters. The distribution to new employees of coffee mugs imprinted with GAO's core values has been an effective tool in reinforcing our institutional objectives and we believe the expenditure involved has been well worthwhile. See B-257488, November 6, 1995 ("No Red Tape" buttons distributed to Food and Drug Administration employees an authorized internal communications device).

GAO also has distributed post-it-notes imprinted with our core values, and highlighter pens, to potential recruits at career and job fairs and other similar events. The post-it-notes and the highlighters provide the address to GAO's internet site and a toll-free telephone number. By providing information on how to contact GAO and a reminder of GAO's role and mission, these items encourage and help potential recruits submit job applications and to encourage others to do so. See 68 Comp. Gen. 127 (1988) (expense of outplacement assistance program approved where program would serve as agency recruiting tool) and B-247563.2, May 12, 1993 (distribution of matchbooks and jar openers at state fair authorized where items contained telephone number potential job applicants could call to obtain information). Expanding our available pool of job applicants can only serve to further the recruitment of a dynamic and talented workforce. This is a significant objective for GAO that more than justifies the minimal cost of the post-it notes and highlighter pens. See also B-272040, October 29, 1997 (agency determines whether anticipated benefits of outplacement assistance program justify program cost).

I trust that you find this information useful. If you have further questions, please contact Tom Armstrong, Assistant General Counsel, or Karin Fangman, of my staff, at 202-512-5644.

Sincerely,



Gary L. Kepplinger  
Managing Associate General Counsel