Comptroller General
of the United States

Washington, D.C. 20548

Decision

Matter of: Expenditures by the Department of Veterans Affairs Medical Center, Oklahoma City, Oklahoma (II)

File: B-247563.4

Date: December 11, 1996

DIGEST

1. The Department of Veterans Affairs was not authorized to use its medical care appropriation for an employee breakfast since the event was not an awards ceremony under the Government Employees Incentive Awards Act, 5 U.S.C. §§ 4501 et seq.

2. The Department of Veterans Affairs was not authorized to use its medical care appropriation to pay for refreshments at employee meetings. Agencies generally may not furnish meals or refreshments to employees within their official duty stations and the record contains no evidence that the expenses at issue fell within the exceptions contained in 5 U.S.C. §§ 4109 and 4110.

3. The Department of Veterans Affairs was not authorized to use its appropriation for medical care to purchase Christmas cards and stamps since the cost of holiday greeting cards is a personal expense of the officer who authorizes their use.

4. The Department of Veterans Affairs was not authorized to use its medical care appropriation to pay traveling employees per diem in excess of the amount authorized by governing regulations since the record contains no evidence that the accommodations for which the excess payments were made were necessary for the accomplishment of the agency's mission.

5. The Department of Veterans Affairs was authorized to use its medical care appropriation to purchase items for a Combined Federal Campaign (CFC) reception. The CFC is a government sanctioned charity for which a limited amount of appropriated funds may be used and regulations governing the CFC specifically contemplate the type of event for which the purchases at issue were made.

DECISION

In the aftermath of an investigation by its Office of Inspector General (IG), the Department of Veterans Affairs requested an opinion on the legality of 72

expenditures made between March 1990 and September 1991 by the VA Medical Center in Oklahoma City, Oklahoma from VA's medical care appropriation. VA also requested relief from liability for seven Medical Center officials believed to be liable for the payments. Finally, VA requested guidance on the liability of various procurement and financial management officials for improper payments.

To facilitate our analysis and discussion, we divided the 72 expenditures at issue into four broad categories: recruitment, contests, refreshments, and miscellaneous.[1] In B-247563.3, April 5, 1996, we addressed the Medical Center's use of appropriated funds for 15 recruitment- and contest-related expenditures and associated requests for relief. We also provided VA with guidance on financial liability generally. This decision addresses the remaining 57 expenditures and associated relief requests.

In its request, VA identified 11 expenditures for refreshments for "awards ceremonies," as well as one for a floral centerpiece, totalling $2,004.90. VA identified 41 additional expenditures for refreshments in connection with various employee meetings totalling $2,105.54. As discussed below, we conclude that one of the expenditures for refreshments in connection with "awards ceremonies," totalling $287.75, was not authorized. We also conclude that none of the expenditures for employee meetings were authorized. With respect to the four "miscellaneous" expenditures, we conclude that VA was not authorized to purchase Christmas cards and stamps or to pay excess per diem to employees on travel. However, VA was authorized to purchase the items used in connection with a Combined Federal Campaign (CFC) reception.

BACKGROUND

During the period covered by the IG's investigation, the Medical Center purchased refreshments for a variety of events during which employees were recognized for their contributions to the Medical Center's operations. In addition, the Medical Center purchased refreshments for a variety of employee meetings, including new employee orientations and conferences with other medical professionals.

The IG's report identified several other questionable expenditures. The Medical Center purchased Christmas cards (and stamps) for service organizations, state veterans' centers, and nearby VA medical centers. The Medical Center also paid an amount in excess of per diem to three VA employees on travel. Finally, the Medical Center purchased several items for a reception in connection with the annual CFC.

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[1]We have placed the Medical Center's expenditures for the following items in the "miscellaneous" category: Christmas cards, stamps, excess per diem, and items for a Combined Federal Campaign reception.

Payments for all of the items were made from VA's appropriations for "Veterans Health Service and Research Administration, Medical Care" for fiscal years 1990 and 1991. The appropriations were available, among other things, for necessary expenses for the maintenance and operation of hospital nursing homes, and domiciliary facilities and for furnishing inpatient and outpatient care and treatment to VA beneficiaries. Title I of the Department of Veterans Affairs, Housing and Urban Development, and Independent Agencies Appropriations Act, 1991, Pub. L. No. 101-507, 104 Stat. 1351, 1352-1353 (1990); Title I of the Department of Veterans Affairs, Housing and Urban Development, and Independent Agencies Appropriations Act, 1990, Pub. L. No. 101-144, 103 Stat. 839, 840-841 (1989).

DISCUSSION

Under 31 U.S.C. § 1301(a) (1994), appropriated funds are available only for authorized purposes. During the period covered by the IG's investigation, VA did not have express authority to make the types of expenditures at issue here. Since the expenditures were not expressly authorized, they were permissible only if reasonably necessary or incident to the proper execution of an authorized purpose or function of the agency. 71 Comp. Gen. 527 (1992). The application of the "necessary expense rule" is, in the first instance, a matter of agency discretion. However, agencies do not have unfettered discretion. Therefore, when we review an expenditure to determine whether it falls within an authorized purpose or function, we consider whether, under the circumstances, the relationship between the authorized function and the expenditure is so attenuated as to take it beyond the agency's legitimate range of discretion. B-257488, Nov. 6, 1995.

Refreshments

As a general rule, agencies may not furnish meals or refreshments to employees within their official duty stations. 68 Comp. Gen. 604 (1989). However, provisions of title 5, United States Code, set forth exceptions to the general rule in the case of awards ceremonies and meetings incident to approved training or conferences that satisfy specified conditions.

Awards ceremonies

The Government Employees Incentive Awards Act (act), 5 U.S.C. §§ 4501 et seq., authorizes agencies to make monetary and honorary awards and grants agencies broad discretion to determine when such awards are appropriate. See 66 Comp. Gen. 536 (1987). In addition, the act specifically authorizes agencies to "incur necessary expense[s] for the honorary recognition" of employees who meet the statutory criteria. 5 U.S.C. § 4503. In light of this authority, agencies may conduct awards ceremonies and provide "light refreshments" at receptions incident to such ceremonies. 65 Comp. Gen. 738 (1986). While we have not specifically defined the

phrase "awards ceremony," we have emphasized that the purpose of such events is to allow agencies to publicly recognize employees' meritorious performance and allow other employees to honor and congratulate their colleagues. Id. at 740. Thus, the act authorizes expenditures of appropriated funds for "light refreshments" to complement agency functions whose principal purpose is to recognize employees. This is not to say that the act authorizes such expenditures in connection with an event or function designed to achieve other objectives simply because the agency distributes awards as part of the event or function.

The submission includes vouchers for 11 functions. In our view, one of the 11 functions cannot be characterized as an awards ceremony. During the period covered by the IG's investigation, the Medical Center provided a buffet breakfast to a number of Medical Center employees. The submission indicates only that the employees were recognized with a special contribution award for their efforts during a Medical Center fire. However, the submission contains no indication that employees other than the 45 specifically recognized and the Medical Center Director participated in the event. Nor does the record contain any other evidence to suggest that the awards recognizing the employees' contributions were otherwise publicized within the Medical Center community. As discussed above, appropriated funds may be used to purchase food for receptions incident to award ceremonies to facilitate public recognition of award recipients. However, this purpose is not served where, as here, the award recipients and the donor are the only participants at the event. Given these facts, we find that the Medical Center's use of appropriated funds for the breakfast refreshments was improper.[2]

The Medical Center also used its appropriation to purchase supplies and light refreshments for a picnic and Valentine's Day Dance. The submission indicates that the picnic and dance were both annual events. The submission also indicates that the Medical Center recognized employees' accomplishments at both events.

As discussed above, the act authorizes agencies to purchase refreshments for receptions incident to awards ceremonies where the agency determines that the refreshments will enhance the awards ceremonies and foster public recognition of employees' accomplishments. Expenditures for receptions incident to awards ceremonies do not become impermissible merely because such receptions coincide

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[2]Although VA did not assert that the food itself was an award, we note that under then-governing regulations of the Office of Personnel Management (OPM), agencies were not authorized to award food under the Government Employees Incentive Awards Act. See 5 C.F.R. § 451.103 (1993) (defining the term "non-monetary award" as "a medal, certificate, plaque, citation, badge or other similar item that has an award or honor connotation" (emphasis added). See also Federal Personnel Manual, ch. 451, § 7-3 (Inst. 265, Aug. 14, 1981).

with social or recreational events. However, agencies may only use appropriated funds for expenditures that are properly allocable to such receptions. For example, an agency could decide to distribute performance awards in connection with an annual agency sporting event on the grounds that the event has been well-attended by agency staff. Under these circumstances, the agency would not be authorized to use appropriated funds for expenses, such as the rental of equipment, that are unrelated to the distribution of awards and public recognition of award recipients. As we noted earlier, where the totality of facts and circumstances indicates that the awards are purely incidental to an unrelated social or recreational event and appear on close scrutiny to be no more than an artifice, there is no reception incident to an awards ceremony to which expenses for refreshments could be attributed.

The record indicates that the Medical Center used its appropriation to purchase light refreshments and supplies, presumably those supplies required for employees to enjoy the refreshments, for the picnic and Valentine's Day Dance. The record also includes the Medical Center Director's assertion that the distribution of "performance award certificates" and "years of service awards" were the highlights of the organized activities at the annual picnic and that the Valentine's Day Dance was the highlight of the Medical Center's Employee of the Month/Year Program. Based on these facts, we are not prepared to conclude that the Medical Center's expenditures in connection with the two events were unauthorized. However, we point out that where, as here, an agency combines awards receptions with social events for which the use of appropriated funds would be unauthorized, the expenditures should be subject to greater scrutiny than expenditures made in connection with more traditional awards ceremonies.[3]

In its submission, VA characterized two of the 11 events as "employee retirement recognition ceremonies" and stated that "certificates of appreciation and years-of-service awards" were presented. As discussed above, VA's medical care appropriation was not available to purchase refreshments for social functions, including retirement parties. However, we have no reason to conclude that the "awards" presented to the retirees here failed to meet the criteria set forth in the Government Employees Incentive Awards Act and OPM's implementing regulations. Although we remain skeptical of such multipurpose functions, based on the present record, we have no basis to object to VA's expenditures for refreshments incident to

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[3]According to the IG's report, an OPM official advised that picnics and dances are "traditionally not considered [awards ceremonies]." We note that the then-governing guidance from OPM merely stated that it would be appropriate for agencies to provide light refreshments at nominal cost at awards receptions. See Federal Personnel Manual at 451-5. There is currently no guidance for the agencies in this area.

these "ceremonies." We also note favorably that guidance on the Incentive Awards Program issued in response to the IG's report states that refreshments for retirement parties may not be purchased with appropriated funds. MP-4, Part V, Change 206, § 3A.13.

The submission also indicates that the Medical Center used appropriated funds to purchase a floral centerpiece for a Nursing Service awards ceremony. Since the appropriation at issue was available for awards ceremonies and accompanying refreshments, we do not object to VA's use of appropriated funds for a floral centerpiece where it determined that such a centerpiece would enhance the ceremony. See B-158831, June 8, 1966 (authorizing an agency to use appropriated funds for flowers at a building dedication).

Meetings

Section 4109 of title 5, United States Code, authorizes payments for meals or refreshments for those attending training programs at their duty stations where the agency determines that providing meals or refreshments is a necessary incident to providing the training and to the employees' achieving the objectives of the program. B-221940, Oct. 7, 1987. For example, in 48 Comp. Gen. 185 (1968), we approved an agency's payment of room and board for an employee at his headquarters where dinner meetings, and other meetings integral to the training, were conducted in the evenings. Similarly, in B-193955, Sept. 14, 1979, we approved an agency's payment of luncheon expenses where attendance at the luncheon was mandatory and the luncheon included a training speaker.

Section 4109 applies only to those events that actually qualify as "training" under 5 U.S.C. § 4101;[4] mere references to meetings or other events as "training" are insufficient. B-249795, May 12, 1993. The submission from VA characterizes a number of the events for which it purchased refreshments as "training." However, the submission does not provide us with a basis for concluding that any of the 41 events at issue meet the statutory definition.

Moreover, even if these events are aptly characterized as "training," the record provides us with no basis to find that the refreshments were a necessary incident of

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[4]Under section 4101, "training" means the process of providing for and making available to an employee, and placing or enrolling the employee in, a planned, prepared, and coordinated program, course, curriculum, subject, system, or routine of instruction or education, in scientific, professional, technical, mechanical, trade, clerical, fiscal, administrative, or other fields which will improve individual and organizational performance and assist in achieving the agency's mission and performance goals.

the training or important to the achievement of the training objectives. With respect to several expenditures, the submission contains only the conclusory comment that the refreshments were necessary to achieve the objectives of the events. Further, with respect to a Regional Medical Education Center[5] seminar on equal employment opportunities, an official observed that refreshments were served to enhance employees' interest. Doubtless, the availability of refreshments will enhance employees' interest and enthusiasm for official events. However, given the types of light refreshments served and the absence of any more compelling justification, the sole purpose of the refreshments was apparently to make the events more pleasant for the attendees. This is not sufficient to authorize the expenditures under 5 U.S.C. § 4109. See B-270199, Aug. 6, 1996 (holding that the Pension Benefit Guaranty Corporation was not authorized to provide refreshments to "break the ice" and "reward" participants during a training session).

Section 4110 of title 5, United States Code, authorizes payment for meals in conjunction with a conference or meeting when a determination is made (1) that the meals are incidental to the conference or meeting; (2) that attendance is necessary to full participation; (3) that the employees are not free to take meals elsewhere without missing essential formal discussions, lectures or speeches concerning the purpose of the meeting; and (4) that the meal is part of a formal conference or meeting that includes not only functions such as speeches or business carried on during a meal, but also includes substantial functions taking place separate from the meal. Id. at 2. However, section 4110 does not authorize the payment of meal expenses in connection with internal business meetings sponsored by government agencies. 68 Comp. Gen. 606 (1989) (holding that section 4110 did not authorize the Army to pay for employees' meals at quarterly meetings of agency supervisors). Rather, section 4110 applies to formal conferences or meetings, typically externally organized or sponsored, involving topical matters of general interest to governmental and nongovernmental participants. Id. at 608.

The record suggests that most of the functions for which the Medical Center purchased refreshments were routine internal meetings involving the operations of the Medical Center and the activities of its personnel.[6] Presumably, such functions were led by Medical Center staff and involved no nongovernmental participants. Moreover, for many of these functions, Medical Center officials offered only general justifications that had, at most, a transparent resemblance to the criteria for purchases of refreshments. The Director of the Medical Center asserted, for example, that refreshments were served during new employee orientations as part

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[5]Sections 7471-7474 of title 38, United States Code, require VA to establish Regional Medical Education Centers at selected medical facilities to train health personnel.

[6]For example, 15 of the 41 expenditures were for refreshments for "new employee orientation."

of the Medical Center's retention program. The Medical Center Director also asserted that randomly selected employees were invited to Director's Breakfasts as a form of recognition. Others asserted that the purchases were necessary to enhance employee morale. In short, VA's submission does not provide us with a reasonable basis to find that any of these purchases satisfied the criteria of section 4110.

MISCELLANEOUS EXPENSES

Christmas greetings

During the period covered by the IG's review, the Medical Center used its appropriation to purchase Christmas cards and stamps. According to the Medical Center Director, VA sent Christmas cards to service organizations, other VA medical centers, state medical facilities, and others for the purpose of enhancing the relationship between the Medical Center and these organizations. We have long held that the cost of holiday greeting cards is a personal expense of the officer who authorizes their use, even where the agency's name rather than the officer's name appears on the card. See, e.g., 64 Comp. Gen. 382 (1985); 37 Comp. Gen. 360 (1957). Both cases specifically rejected the argument that objectives such as engendering goodwill or ensuring the recipients' cooperation justified using appropriated funds for this purpose. Therefore, the cost of Christmas cards and stamps was not properly charged to VA's medical care appropriation.

Excess per diem

According to the submission, VA contracted for the lodging of three employees who traveled to Oklahoma City for two nights each to interview for the chief of staff position at the Medical Center. Travel orders included in the submission indicate that the employees were to be reimbursed on a per diem basis.[7] They also indicate that the cost of lodging was not to exceed $47 per day and that contract lodging would be provided. At the time the travel at issue here occurred, governing regulations authorized reimbursement at a rate of $47 per day for lodging and $26 per day for meals and incidental expenses. 41 C.F.R. Chap. 301, App. A. However,

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[7]Under 5 U.S.C. § 5702 and the Federal Travel Regulation, 41 C.F.R. Parts 301-7 and 8, maximum subsistence expense reimbursements are established for federal employee travel. Typically, employees traveling on official business are to be reimbursed on a per diem basis consistent with administratively prescribed maximum per diem rates. See 41 C.F.R. § 301-8.2(a) (1990). However, travel on an actual subsistence basis may be authorized for travel assignments when the maximum per diem rate is insufficient due to special or unusual circumstances. Id.

according to the IG's report and invoices included in the submission, charges for lodging paid by the Medical Center were $76.56 per night.

Appropriated funds are not available to pay per diem or actual subsistence expenses in excess of those allowed by statute or regulation. 60 Comp. Gen. 181 (1981). In addition, while agencies may generally contract for lodging and meals, limitations on per diem or actual expense rates apply to such contracts as they do to reimbursements. Id. Consistent with this decision, applicable regulations provided that when lodging was to be furnished at no cost to the employee through use of an agency purchase order, the agency was not to authorize or approve a per diem allowance for other subsistence expenses that would, when combined with the cost of lodging furnished, exceed the applicable maximum per diem rate. 41 C.F.R. § 301-7.7(a). Since the allowance paid here exceeded the applicable rate, we find that the payment was not authorized.

We have previously recognized that where failure to provide a particular accommodation would frustrate an agency's ability to carry out its statutory mandate, the agency, applying appropriate safeguards, may pay an allowance in excess of the authorized amount. B-209375, Dec. 7, 1982. In B-209375, we found that the United States Information Agency was authorized to pay excess per diem to agency employees assigned to cover the President since it was essential to the successful accomplishment of the Agency's mission that such employees stay with the White House Press Corps. However, we have construed this exception narrowly; conclusory statements that particular accommodations are necessary for an agency to carry out its mandate do not provide a sufficient basis to invoke the exception to the general rule. See 64 Comp. Gen. 447 (1985).

Here, VA has not asserted that the particular accommodations provided were necessary for the employees to participate in interviews for the chief of staff position and there is no evidence in the record that would provide us with a basis for reaching this conclusion.[8] In addition, the record contains no suggestion that the Medical Center intended to compensate the traveling employees for actual subsistence expenses in the amounts specified due to special or unusual

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[8]According to the IG's Report, Medical Center officials cited B-219147, Feb. 11, 1986, as justification for their decision not to seek repayment from the employees to whom the Medical Center made excess payments. B-219147 provides no such justification. B-219147 merely clarified the narrow scope of B-209375 and authorized the Army to treat lodging costs in excess of authorized amounts as an administrative expense due to its reliance on GSA and Joint Travel Regulations that had misinterpreted our decision. More importantly, B-219147 clearly held that an agency's contract for accommodations for employees traveling on official business must be included in the employee's per diem or actual expense allowance.

circumstances as authorized by 41 C.F.R. § 301-8.2. Accordingly, payment of per diem in excess of the authorized amount was impermissible.

The IG's report states that the invoice for lodging also reflects the expenses of meals for Medical Center staff participating in the interviews. As discussed above, payment for meals for employees within their official duty stations is generally not authorized. In addition, we have specifically denied employees' claims for subsistence expenses at their duty stations, even where, as here, the employees were escorting or participating in meetings with visiting officials. Id. Finally, it is not clear from the record whether these meals were also provided to the employees on official travel. If so, the cost of the meals should have been deducted from any otherwise authorized per diem. See 41 C.F.R. §§ 301-7.4(d), 301-7.7(b).

CFC-related items

The Medical Center held a ceremony to recognize associates and key workers for a successful effort in the annual CFC. Refreshments were provided by service chiefs, but the Medical Center used appropriated funds to purchase forks, cups, and napkins. We have long held that agencies may cooperate in charity fund-raising campaigns for health and welfare activities, even though these activities are not specifically provided for by statute. See, e.g., B-155667, Jan. 21, 1965. Further, we have held that agencies may spend reasonable amounts of appropriated funds specifically to promote the CFC. 67 Comp. Gen. 254 (1988). The question remains whether a reception in the aftermath of the annual CFC is the type of event for which an agency may use appropriated funds. CFC regulations promulgated by OPM state that events not specifically provided for, such as raffles, lotteries, and carnivals, are strictly prohibited. 5 C.F.R. § 950.602. However, they also provide that "kick-offs, victory events, awards, and other non-fund raising events to build support for the CFC" are not prohibited. Id. Since the Medical Center's reception was an inclusive, "victory" event, we do not object to its use of a limited amount of appropriated funds to purchase necessary items.

Liability of VA Officials

We now address VA's request that we relieve designated officials from liability for the improper payments discussed above. VA has identified an imprest funds clerk as the official who made 34 of the 41 purchases of refreshments for various employee meetings. The same imprest funds clerk purchased the stamps for the Medical Center's Christmas cards. As an imprest funds clerk, this individual issued third party drafts for each of the improper purchases.[9] VA's submission indicates

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[9]In B-247563.3, April 5, 1996, we described the Medical Center's extensive use of (continued...)

that a program analyst made an additional purchase of refreshments, also with a third party draft. However, in the absence of a statute or agency regulation to the contrary, agency officials other than those designated as accountable officers are not financially liable for improper payments of government funds. B-247563.3, April 5, 1996 (and cases cited therein). Further, unless otherwise designated, issuers of third party drafts are not financially liable for improper purchases made with such drafts since government funds are not disbursed when third party drafts are issued. Id. at 9. Therefore, we need not consider VA's requests for relief for these individuals.

VA also requested relief for three voucher auditors. One of the voucher auditors reviewed the Medical Center's purchase of refreshments for a stress management workshop. Another carried out the same function with respect to the purchase of Christmas cards, and the third with respect to the payment of per diem in excess of the authorized amount. In each of the three cases, the voucher auditors "certified," i.e., reviewed and approved, invoices for payment through VA's automated finance center in Austin. In this regard, their activities supported the certification ultimately made by an authorized certifying officer at the Austin finance center. Further, several documents included in VA's submission refer to their "certifications" or their role as "certifying officers." However, VA advised that these officials had not been designated as certifying officers.[10] We therefore conclude that neither is liable for the Medical Center's improper expenditures of appropriated funds.

VA requested relief from liability for seven Medical Center officials in connection with 52 of the Medical Center's 72 questionable expenditures.[11] In this decision, we have addressed VA's request with respect to 36 of the 41 expenditures for

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[9](...continued)
third party drafts. In short, the Medical Center obtained third party drafts from a contractor and used them for the same types of purchases that they could make with imprest funds. The contractors processed the drafts as they were presented for payment by vendors of goods or services and subsequently provided VA with a list of the cleared instruments, i.e., those paid by the contractor's financial institution. VA then reimbursed the contractor for the payments made.

[10]Designation as a certifying officer requires a written authorization from the head of the agency. See 31 U.S.C. § 3325; Treas. Financial Manual, vol. I, § 2040.30d (T.L. No. 496).

[11]VA's submission came in two parts. The first contained VA's requests for our views on 52 expenditures and relief for seven officials associated with those expenditures. The second contained VA's request for our views on 20 additional expenditures, but did not include any requests for relief.

refreshments in connection with employee meetings, Christmas cards and stamps, and excess per diem. However, these payments, as well as those for the buffet breakfast and refreshments for five of the 41 employee meetings, were also approved by an authorized certifying officer. Since the circumstances under which the authorized certifying officer(s) approved the unauthorized payments discussed in this decision were identical to those present in B-247563.3, we grant relief under the principles articulated in that decision.

CONCLUSION

The VA Medical Center in Oklahoma City charged a variety of unauthorized purchases to VA's medical care appropriation during the period covered by the IG's report. Specifically, an expenditure of $287.75 for a buffet breakfast was not authorized. In addition, 41 expenditures for refreshments in connection with various employee meetings, totalling $2,105.54, were unauthorized. Further, VA was not authorized to use a total of $438.32 to purchase Christmas cards and stamps or to pay amounts in excess of per diem to employees on travel. However, since none of the officials specifically identified by VA in connection with the expenditures were accountable officers, they are not liable for these payments. For the reasons stated in our earlier decision involving the Oklahoma City Medical Center, B-247563.3, April 5, 1996, relief is granted to the authorized certifying officer(s) who approved the payments.

/s/Robert P. Murphy
for Comptroller General
of the United States

ATTACHMENT **ATTACHMENT**

Refreshments

Awards Ceremonies - 12 expenditures

PO#	Amount	Description
IF0237	287.75	Breakfast for Employee Recognition
IF0306	50.80	Nursing Staff Reception
IF0330	86.21	Nursing Staff Reception
IF0336	224.00	Nursing Staff Reception
IF0396	500.00	Annual All-Employees Picnic
IF1008	73.98	Employee Retirement Recognition Ceremony
IF1020	16.99	Employee Retirement Recognition Ceremony
I15378	52.65	Nursing Service Award Program
IF1160	125.00	Employee Recognition
IF1162	500.00	Annual Valentine's Day Dance
IF1199	45.52	Awards Ceremony for Chief of Staff
IF1192	42.00	Awards Ceremony Centerpiece
Total	**$2,004.90**	

Employee Meetings - 41 expenditures

PO#	Amount	Description
IF12244	207.00	
	125.00	Public Service Recognition
	52.00	Employee Breakfast
	30.00	Director's Breakfast
IF1286	88.22	Service Officers' Conference
IF1259	40.00	Employee Breakfast
IF1274	81.47	RMEC Seminar for EEO
IF0263	34.10	Doughnuts for Employee Breakfast
IF1048	19.10	New Employee Orientation
IF0327	110.14	RMEC Workshop
IF0259	14.33	Refreshments
IF0369	20.12	New Employee Orientation
IF1119	22.68	New Employee Orientation
IF1078	16.28	New Employee Orientation
IF1131	13.32	New Employee Orientation
IF1032	50.00	Service Officers' Meeting
IF0221	39.29	Cake for National Laboratory Week

IF1203	50.88	Refreshments for Audiology Service
IF1122	40.00	Director's Breakfast
IF0386	172.70	Supervisors Training
IF1061	20.04	New Employee Orientation
IF0297	29.15	New Employee Orientation
IF1104	148.00	RMEC Training
IF0370	19.22	New Employee Orientation
IF0371	31.40	New Employee Orientation
IF0325	24.41	New Employee Orientation
IF0262	60.00	In-service Meeting
IF1120	40.00	Hospital Residents Meeting
IF1159	40.00	Employee Recognition
IF0269	13.40	EEO Membership Drive
IF1012	20.12	New Employee Orientation
IF0387	18.77	New Employee Orientation
IF1182	44.00	New Employee Orientation
IF0326	25.31	New Employee Orientation