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B-85555 June 6, 1949

Number: B-85555

Date: 1949-06-06

B-85555 June 6, 1949

Mr. Michael H. Cardozo 3909 Fifth Street Arlington, Virginia

Dear Mr. Cardozo:

Reference is made to your letter of March 23, 1949, requesting review of settlement No. US-40757, date March 2, 1949, wherein you were found indebted to the United States in the amount of $52.60.

It appears that you, as authorized certifying officer for the Foreign Economic Administration, certified for payment D. O. voucher No. 26, march 1944 account of Robert F. Kelley, in the said amount of $52.60, covering the cost of a dinner given by you on February 15, 1944, as Lend-Lease representative in Turkey, and attended by offficials of the Turkish Foreign Office and representatives of other foreign nations in Turkey. Under date of February 27, 1946, this Office stated an exception in the matter on the basic that such certification was improper inasmuch as the appropriation 11144400.001, Salaries and Expenses, Foreign Economic Administration, 1944, from which the voucher was paid, was not available for paying expenses of entertainment; and by settlement No. US-31381, dated July 7, 1948, you were found indebted to the United States in the said amount of #52.60 on account of your failure to discharge the liability imposed upon you by the act of December 29, 1941, 55 Stat. 875, as amended, to establish the legality and correctness of the amount of the said voucher.

Under date of July 28, 1948, the Liquidation Division, Department of Commerce, handling the liquidation functions of the Foreign Economic Administration, submitted an adjustment voucher requesting that the expenditure in question be charged against appropriation 1144400.004, Salaries and Expenses, Foreign Economic Administration, 1944, and credited to the appropriation from which it had been paid. However, by settlement No. US-40757, dated March 2, 1949, superseding the said settlement of July 7, 1948, you were found indebted to the United States in the said sum of $52.60, it being stated in the Amended Bill of Particulars attached to the settlement that:

" * * * the funds under appropriation limitation 004, now sought to be charged, are no more available than those charged under the limitation 001. The item here involved is fully itemized and the nature of the expense shown and there is no basis for allowing it under an appropriation which provides for 'expenditures for emergencies of a confidential character, under direction and certification of the Executive Director.' * * *"

It is a general rule that expenditures for entertaining individuals may be made

only when authorized by statute and authorized or approved by proper administrative officers. 5 Comp. Gen. 455; id. 1018, See, also, 26 Comp. Gen. 281. In the instant matter, there is not found any appropriation or other statutory provision authorizing expenditures for entertaining individuals. Therefore, the said settlement of March 2, 1949, appears correct and hereby is sustained. Accordingly, the amount so found due should be remitted to the Office promptly, any check, draft or money order being made payable to "Treasurer of the United States."

Very truly yours,

(Signed) Frank L. Yates Acting Comptroller General of the United States