

DECISION

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

FILE: B-186575

DATE: July 6, 1976

MATTER OF: Eastman Kodak Company

DIGEST:

Sufficient evidence of receipt of supplies exists to justify payment to supplier who made duplicate shipment and has been paid for only one shipment, since such payment indicates disbursing officer had evidence of delivery and receipt prior to issuing payment and file contains shipping order for other shipment stamped "Received" by procuring activity.

Eastman Kodak Company (Kodak) has requested reconsideration of our Claims Division settlement of February 18, 1976, in which its claim in the amount of \$1,574.40, representing charges for photographic supplies allegedly delivered to the Philadelphia Naval Shipyard, Philadelphia, Pennsylvania, was disallowed.

In August and September of 1970, Kodak presented and was paid under three separate invoices which totaled \$1,574.40 for supplies shipped and received at the Philadelphia installation. Kodak now requests payment for an invoice dated June 11, 1970, in the amount of \$1,574.40 for the same type and quantity of supplies billed under the three other invoices. This problem appears to have arisen as a result of a duplicate shipment of the supplies from Kodak.

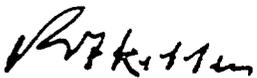
The invoice in question, dated June 11, 1970, represents the first shipment of supplies, and the three later invoices were for the second or duplicate shipment. Our Claims Division's disallowance was based on the fact that no evidence existed as to the receipt of the second shipment at the Philadelphia Shipyard. However, we now believe that the payment of the three invoices is sufficient evidence that the disbursing officer had proof of delivery of the second shipment before him prior to making payment.

In the record before our Office, there is a copy of the shipping order bearing the June 11, 1970, invoice number and it also carries a Supply Department, Philadelphia Naval Shipyard,

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stamp which indicates the supplies were received. Accordingly, as the record before our Office indicates proof of receipt of the first shipment, payment of the invoice dated June 11, 1970, would be proper.

Therefore, we are advising our Claims Division today that a new Settlement Certificate consistent with this decision should be issued.


Deputy Comptroller General
of the United States