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Mr. Alan J. Gibbs Assistant Secretary of the Army (IL and FM) Department of the Army Office of the Chief Engineers Washington, D.C. 20314

Dear Mr. Gibbs:

In a letter from the Chief, Finance and Accounting Division, Resource Management Office, it was requested that L. W. Maschino, former Disbursing Officer of the Pomme de Terre Project Office in Hermitage, Missouri be relieved of accountability for loss of public funds. In addition, it was requested that Messrs. Virgil L. Peterson, Project Manager; Jerry L. Stadler, Recreational Fee Cashier; and Ms. Juanita C. Dunlap (retired), Imprest Fund Cashier, be relieved of pecuniary responsibility for the loss.

The information forwarded to us indicates that the loss of $947.12 occurred as a result of a burglary of the main office on Lay 19, 1976, between the hours of 12:30 a.m. and 7:30 a.m. An investigation revealed that the office had been forcibly entered into. The door of the safe had been pounded in. Its contents, which consisted of $947.12 in cash, various camping permits, and receipts were missing. The alarm system which was connected with the Project Manager's and Chief Ranger's quarters, had been activated but never sounded.

Based on the information forwarded to us, there is no need to request that Mr. Peterson be relieved since he is not an accountable officer. An accountable officer is ". . . generally considered to be any government officer or employee, civilian or military who by reason of his employment is responsible for, or has custody of Government funds." B-188894, September 29, 1977. Mr. Peterson, as Project Manager, was neither responsible for collecting funds nor in charge of securing them. He is also clearly not a disbursing officer, according to the information about his duties contained in the record. Our authority to grant relief in cases or physical loss or deficiency of Government funds is limited to cases where the loss is chargeable to an accountable or disbursing officer of the Government.

The request for relief for Disbursing Officer Maschino was properly made under 31 U.S.C. Sec. 95a (1976). That section, in pertinent part, reads:

"whenever (1) any disbursing officer of the Army, Navy, Air Force, or Marine Corps incurs or has incurred a physical loss or deficiency of any Government funds, vouchers, records, or papers in his charge and (2) the Secretary of the department concerned determines that such loss or deficiency occurred while the officer was in line of his duty and that such loss or deficiency occurred

without fault or negligence on his part, the General Accounting Office shall relieve such officer of the liability for such loss or deficiency . . . Any determination made by the Secretary of the department concerned under this section shall be conclusive upon the General Accounting Office." (Emphasis added.)

Since your original request, a letter from your department has been sent to us, concluding that Mr. Chino was acting in line of duty and that the loss of the funds occurred without fault or negligence on his part. Therefore, he is relieved from any liability under authority of 31 U.S.C. Sec. 95a (1976).

We have been informally advised by members of your staff that Ms. Dunlap, Imprest Fund Cashier, and Mr. Stadler, Recreational Fee Cashier, are not disbursing officers. Therefore, they are not eligible for relief under 31 U.S.C. Sec. 95a (1976). As accountable officers, as defined in B-188894, supra, quoted above, relief must be granted, if at all, under 31 U.S.C. Sec. 82a-1 (1976). That section, in pertinent part, states:

"The General Accounting Office is authorized, after consideration of the pertinent findings and if in concurrence with the determinations and recommendations of the head of the department or independent establishment concerned, to relieve any disbursing or other accountable officer or agent or former disbursing or other accountable officer or agent of any such department or independent establishment of the Government charged with responsibility on account of physical loss or deficiency of Government funds . . . if the head of the department or independent establishment determines (1) that such loss or deficiency occurred while such officer or agent was acting in the discharge of his official duties, or that such loss or deficiency occurred by reason of the act or omission of a subordinate of such officer or agent; and (2) that such loss or deficiency occurred without fault or negligence on the part of such officer or agent."

Under this section, the General Accounting Office must concur in the Secretary's (or his designeels) findings before we can grant relief. In this case we agree with your findings that both Ms. Dunlap and Mr. Stadler were acting in the discharge of their official duties and that the loss occurred without fault or negligence on their part. Ms. Dunlap, through a statement, said that she, after locking the imprest fund cash box and putting it in the safe, locked the safe and activated the alarm before she went home at 4:30 p.m. on May 18. In his statement, Mr. Stadler said that he put the money he was in charge of into a money box which he then deposited in the safe at 3:00 p.m. of the same day. The investigating officer concluded that all the money had been secured in accordance with the appropriate regulations and that the cause of the loss was a physical breaking into the safe. We conclude that Ms. Dunlap and Mr. Stadler took all the necessary precautions to safeguard the monies for which they were responsible and that the loss occurred without fault or negligence on their part.

Therefore, under authority granted by 31 U.S.C. Sec. 82a-1 (1976), we relieve Ms. Dunlap and Mr. Staller from accountability for the loss of the funds involved.

Sincerely yours,

Milton J. Socolar General Counsel