Text as published on gao.gov, https://www.gao.gov/products/b-212293, archived 2026-10-20. GAO published no original file for this decision. Rendered by Comptroller Desk.

B-212293, Nov 21, 1983, Office of General Counsel

Number: B-212293

Date: 1983-11-21

B-212293, NOV 21, 1983, OFFICE OF GENERAL COUNSEL

MR. CLYDE E. JEFFCOAT, PRINCIPAL DEPUTY COMMANDER:

THIS REPLIES TO YOUR REQUEST THAT RELIEF BE GRANTED, PURSUANT TO 31 U.S.C. SEC. 3527(C) (1982), FOR THE IMPROPER PAYMENT OF $482.90, CHARGEABLE TO THE ACCOUNT OF LIEUTENANT COLONEL (LTC) J. G. DEMCHSAK, FINANCE AND ACCOUNTING OFFICER, U. S. ARMY FIELD ARTILLERY CENTER, FORT SILL, OKLAHOMA. FOR THE FOLLOWING REASONS, THE REQUESTED RELIEF IS GRANTED.

THE IMPROPER PAYMENT WAS MADE BY A NEWLY APPOINTED RELIEF CASHIER, MS. PRISCILLA M. CALVERT, ON MARCH 11, 1983. MS. CALVERT, WORKING ON HER OWN FOR THE FIRST TIME, WAS CARRYING OUT HER OFFICIAL DUTIES AS A CASHIER.

THE ERRONEOUS PAYMENT OCCURRED WHEN MS. CALVERT WAS PRESENTED WITH WHAT SHE BELIEVED TO BE TWO SEPARATION VOUCHERS BY PAYEE PV1 JEFFREY D. HAYES. APPARENTLY UNAWARE THAT THE VOUCHER LABELED "STATEMENT OF ACCOUNT" REPRESENTED NO MORE THAN A COMPUTATION OF PAY DUE, WITH THAT FIGURE CARRIED FORWARD ON THE SECOND PAYMENT VOUCHER, MS. CALVERT PAID BOTH VOUCHERS, RESULTING IN A DUPLICATE PAYMENT OF THE AMOUNT SHOWN ON THE STATEMENT OF ACCOUNT, $482.90. THE IMPROPER PAYMENT WAS DISCOVERED THE NEXT BUSINESS DAY, BUT COLLECTION EFFORTS HAVE THUS FAR BEEN UNSUCCESSFUL. THE LOSS OF FUNDS WAS REFLECTED ON THE STATEMENT OF ACCOUNTABILITY SUBMITTED BY LTC DEMCHSAK FOR MARCH 1983.

THE GENERAL RULE IS THAT A DISBURSING OFFICE SUCH AS LTC DEMCHSAK IS LIABLE FOR IMPROPER PAYMENTS MADE BY HIS SUBORDINATES. SEE B-194877, JULY 12, 1979. RELIEF MAY BE GRANTED UPON A SHOWING THAT THE DISBURSING OFFICER HAS PROPERLY SUPERVISED HIS EMPLOYEES BY MAINTAINING AN ADEQUATE SYSTEM OF PROCEDURES AND CONTROLS FOR THE AVOIDANCE OF ERRORS, AND BY TAKING STEPS TO SEE THAT THE SYSTEM IS FUNCTIONING EFFECTIVELY. B-192109, JUNE 3, 1981. SINCE IT APPEARS THAT THE IMPROPER PAYMENT WAS CAUSED BY A NEW EMPLOYEE'S LACK OF FAMILIARITY WITH THE STATEMENT OF ACCOUNT VOUCHER FORM, THE QUESTION IS WHETHER THE SYSTEM UNDER WHICH THAT EMPLOYEE HAD BEEN TRAINED WAS ADEQUATE.

THE RECORD INDICATES THAT MS. CALVERT HAD RECEIVED EXTENSIVE TRAINING, FOR APPROXIMATELY 4 WEEKS, IN PREPARATION FOR HER DUTIES AS A CASHIER. THIS TRAINING INVOLVED CLOSE SUPERVISION AND A GRADUAL INCREASE OF RESPONSIBILITIES. IT APPEARS THAT THE SITUATION WHICH RESULTED IN THE IMPROPER PAYMENT WAS ONE WHICH HAD NOT ARISEN DURING THE TRAINING PERIOD. WITH NO ONE AVAILABLE TO CONSULT AT THE TIME, MS. CALVERT, AFTER EXAMINING THE PAYEE'S IDENTIFICATION, MADE THE PAYMENT WHICH SHE BELIEVED TO BE PROPER. IN OUR OPINION, A TRAINING PROGRAM, HOWEVER EXTENSIVE, CANNOT PREPARE AN EMPLOYEE FOR EVERY CONCEIVABLE SITUATION WHICH MAY ARISE. CF. B-195106, JULY 12, 1979 (OCCASIONAL ERROR INEVITABLE EVEN

IN A PROPERLY ESTABLISHED AND SUPERVISED SYSTEM). IT APPEARS THAT THE TRAINING RECEIVED BY MS. CALVERT SHOULD HAVE PROVIDED SUFFICIENT PREPARATION FOR HER DUTIES AS A CASHIER. THUS, WE FIND THAT THE SYSTEM UNDER WHICH MS. CALVERT HAD BEEN TRAINED WAS ADEQUATE, AND THAT THE IMPROPER PAYMENT WAS NOT THE RESULT OF BAD FAITH OR LACK OF DUE CARE ON THE PART OF HER SUPERVISOR. ACCORDINGLY, RELIEF IS GRANTED TO THE DISBURSING OFFICER, LTC J. G. DEMCHSAK, PURSUANT TO 31 U.S.C. SEC. 3527(C) (1982).

IT APPEARS FROM THE RECORD, HOWEVER, THAT MS. CALVERT, AS THE CASHIER WHO MADE THE IMPROPER PAYMENT, IS LIABLE FOR THE $482.90. SEE 61 COMP.GEN. 313, 314 (1982); 59 COMP.GEN. 113, 114 (1979). WE THEREFORE NOTE THAT, IF FURTHER COLLECTION ACTION IS NOT SUCCESSFUL AGAINST MR. HAYES, COLLECTION ACTION SHOULD BE TAKEN AGAINST MS. CALVERT, UNLESS YOUR OFFICE ELECTS TO REQUEST RELIEF FOR HER, ALSO. SEE B-201556, JUNE 3, 1981.