



UNITED STATES GENERAL ACCOUNTING OFFICE
WASHINGTON, D.C. 20548

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GGM
Mr. Barker



IN REPLY
REFER TO: B-196600

OFFICE OF GENERAL COUNSEL

March 18, 1980

Mr. R. J. White, Chief
Financial Management Division
Community Services Administration
1200 19th Street, N.W.
Washington, D.C. 20506

DLG 04158

[REQUEST for Relief]

Dear Mr. White:

This responds to your letter of September 19, 1979, which was forwarded to us from Mr. Robert B. Burrill, Chief Disbursing Officer, Bureau of Government Financial Operation, Department of the Treasury. You request that we grant relief to Jesse B. Carter, Class "A" Cashier, Regional Office, Philadelphia, Pennsylvania, for a loss of \$2,320.40. Your letter indicates that pursuant to authority delegated to you by the Director of the Community Services Administration (CSA) you have determined that the loss " * * * was the result of a theft that occurred through no fault or negligence on the part of Ms. Carter." We concur with your determination and grant relief to Ms. Carter as requested.

The record indicates that the missing funds were contained in two metal cash boxes which were inside a Diebold four drawer type safe prior to their disappearance. The safe was located at the Philadelphia CSA office where Ms. Carter was serving as Cashier. Ms. Carter states that she locked the safe before leaving work at 4:45 p.m. on May 7, 1979. At about 8:15 on the following morning Mrs. Carter found the safe open, the cash boxes forced open, and the money missing. The Federal Protective Service, the Federal Bureau of Investigation, the Secret Service and the Philadelphia Police Department were immediately notified that a burglary had occurred.

According to a report prepared by a CSA regional attorney, Ms. Carter and two others, Gregory Gregg's and Alfred Ferguson, had access to the combination to the safe. The regional attorney further indicates that Ms. Carter and Mr. Gregg each had the keys to one cash box but neither had the key to both boxes. Mr. Gregg's stated that he left CSA at 12:00 noon on May 7, 1979.

31 U.S.C. § 82a-1 authorizes this Office to relieve an accountable officer or agent charged with responsibility for the physical loss of Government funds if it concurs with the determinations of the head of the Officer's

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department or his delegee that the loss occurred while the officer was acting in the discharge of his official duties and without fault or negligence on his part.

We agree that Ms. Carter was not negligent on otherwise at fault in causing the loss from the cash boxes. Rather, it appears that the loss occurred when the thief or thieves opened the door to the safe, took out the cash boxes, pried them open and removed the currency contained inside. It is quite possible that the door to the safe may have been left unlocked or that someone who knew the combination opened it since there was no sign of forced entry into the safe. However, there is nothing in the record to rebut Ms. Carter's assertion that she locked the safe when she left the office on May 7, nor is there anything to otherwise implicate her in the loss. Furthermore, two others had access to the cash boxes since the combination to the safe was available to them.

We have frequently relieved accountable officers from liability for losses where a number of people had access to the funds through knowledge of the safe combination and where, as here, the agency has determined that the loss occurred without fault or negligence on the part of the accountable officer. See B-189896, November 1, 1977; B-185666, July 27, 1976; B-181049, July 23, 1974; B-180803, May 9, 1974; B-169756, July 8, 1970. Moreover, we have concurred in such an agency's determination where, as here, there is nothing in the record to contradict the accountable officer's statement that he locked the safe prior to a theft. See B-188733, March 29, 1979.

Accordingly, we concur with the determination that the loss was not the result of negligence on Ms. Carter's part, and we therefore grant relief to her.

Sincerely yours,

Harry R. Van Cleave
for Milton J. Socolar
General Counsel