



United States
General Accounting Office
Washington, D.C. 20548

Office of the General Counsel

B-252809

April 7, 1993

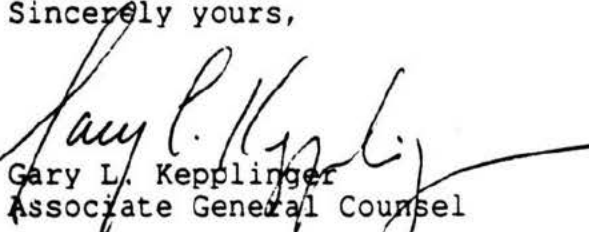
Mr. Frank Palmer
Comptroller
Department of the Treasury
U.S. Customs Service

Dear Mr. Palmer:

By letter dated March 24, 1993, you submitted a request for relief for the account of the Regional Commissioner, New York region for an uncollected balance of \$1,062.38. You state that the shortage in collection was the result of the embezzlement of funds by a Customs employee who was prosecuted and that the amount is considered uncollectible due to the employee's death. You also indicate that you concur with the Regional Commissioner's request that relief be granted for the \$1,062.30. For the reason explained below, we are returning this request to your office for administrative action.

GAO has permitted agency and department heads to administratively resolve certain irregularities in the accounts of accountable officers. This authorization applies to physical losses or deficiencies of less than \$3,000. See B-243749, Oct. 22, 1991 (copy enclosed). Since the amount involved in this case is only \$1,062.30, the Department of the Treasury may resolve this matter administratively, without submission to this Office, upon making the appropriate determinations in accordance with the standards set forth in Comptroller General decisions. In this regard, and as noted above, your agency has made the requisite administrative determination that the loss occurred while the accountable officer was acting in the discharge of official duties and that the loss occurred without fault or negligence on the part of the accountable officer. See 31 U.S.C. § 3527, and GAO, Policy and Procedures Manual for the Guidance of Federal Agencies, tit. 7, § 8.9A (Feb. 12, 1990).

Sincerely yours,


Gary L. Kepplinger
Associate General Counsel