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United States General Accounting Office
Washington, DC 20548

Office of
General Counsel

In Reply
Refer to: B-195782

DEC 13 1979

Dean K. Crowther, Director
Office of Operations and Finance
Department of Agriculture

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R Dear Mr. Crowther:

This is in response to your request, transmitted through the Chief Disbursing Officer, Department of the Treasury that Ms. Betty L. Keppner, Class "A" Cashier, Department of Agriculture (USDA), Forest Service, Anchorage, Alaska, be relieved from liability for loss of ~~\$513.53 in public funds~~. We grant relief as requested.

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The information submitted to this Office indicates that on about March 27, 1978, Ms. Keppner, Imprest Fund Cashier (principal), while attending a training session, turned an Imprest Fund in her possession over to Ms. Geraldine A. Nyburg, an Imprest Fund Cashier (alternate). While your submission notes that there is no formal receipt covering this transfer of funds available in the record there is no dispute that the transfer was made. Ms. Keppner, according to your submission, understood that a safe meeting required specifications was available for use by the alternate, but this was not the safe Ms. Keppner usually used for storing the funds. However, Ms. Nyburg did not use either safe. Instead, she stored the funds in a locked wooden gun cabinet. The locked gun cabinet was broken into and \$513.53 in cash was stolen during the night of March 27.

Your submission indicates that an investigation was undertaken by Federal and local officials. There is no mention of the outcome of these investigations except that neither Ms. Keppner nor Ms. Nyburg were implicated in the theft.

Based on the results of the investigative findings, you have concluded that the loss occurred without fault or negligence on the part of Ms. Keppner or Ms. Nyburg and request relief for Ms. Keppner under 31 U.S.C. § 82a-1.

When Ms. Keppner turned the funds over to Ms. Nyburg she was no longer accountable for them. Accordingly, she cannot be held liable for the loss of funds in Ms. Nyburg's custody and the relief requested for her is granted.

*Imprest + funds
Fund management
Personal liability legal
Investigation by
Federal agencies*



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We note that you did not request relief for Ms. Nyburg who became accountable for the funds when she accepted them. In order to relieve Ms. Nyburg from liability, we must have a properly authorized request for relief. If you intend to make such a request, we would like to point out that the record as to why the gun cabinet was used to store the imprest fund is somewhat confused and contradictory. If your conclusion that Ms. Nyburg was not negligent rests upon your agreement with the statement of Administrative Officer, Judith Hines, that Ms. Nyburg used the safest method available to store the funds, we would appreciate having that conclusion as part of any further submission.

Sincerely yours,

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Milton J. Socolar
General Counsel