



DIGEST - L-66M

UNITED STATES GENERAL ACCOUNTING OFFICE

WASHINGTON, D.C. 20548

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LD

OFFICE OF GENERAL COUNSEL

B-211265

June 28, 1983

Stephen J. Lisante, Acting Chief  
Fiscal Management Branch  
Internal Revenue Service, S.E. Region  
Department of the Treasury  
P.O. Box 926  
Atlanta, Georgia 30301

Dear Mr. Lisante:

This responds to your request that Internal Revenue Service (IRS) cashier Darlene J. Hartley be relieved from her responsibility to reimburse the imprest fund for the unauthorized purchase of six air purifiers for \$119.82. We grant relief for the reasons stated below.

On November 19, 1981, Ms. Hartley paid a reimbursement voucher for six desk top purifiers, commonly called "smoke eaters," in the amount of \$119.82. The vouchers were presented to her on a completed form 1334, Requisition for Services and Supplies, appropriately signed by the Chief, Operating Services Section and the contracting officer. All documents, therefore, were properly approved and signed, pursuant to IRM 1724. The certifying officer, however, disallowed the payments as improper and requested Ms. Hartley to replenish the fund herself. The certifying officer based the disallowance on the pending review of a similar voucher paid by another IRS cashier, Marie Persinger, 61 Comp. Gen. 635 (1982), modified, B-203553, February 22, 1983.

This Office is authorized to relieve accountable officers of responsibility for an improper payment if we are able to find that such payment was not the result of bad faith or lack of due care on the part of the accountable officer. 31 U.S.C. § 3527(c) (formerly 31 U.S.C. § 82a-2). In our decision of February 22, 1983, supra, we held that the purchase of an air purifier for an employee suffering from allergies was improper because the device primarily conferred a personal benefit. We did say, however, that with no evidence of bad faith, in the presence of proper certification, and in light of the history of prior purchases of air purifiers, the cashier exercised reasonable care. The requested relief was granted to Ms. Persinger.

This case is substantially similar to B-203553<sup>X</sup>, February 22, 1983, although it differs in one respect. There is no indication of prior purchases of air purifiers at the Jacksonville District Office, nor does it appear that Ms. Hartley knew of the prior purchases which occurred at the Atlanta District Office. We do not, however, find this distinction to be controlling.

We see no evidence of bad faith on Ms. Hartley's part. The purchase took place prior to our decision in 61 Comp. Gen. 635<sup>X</sup>(1982). Although she might have questioned the purchase, as did the certifying officer, we feel that Ms. Hartley exercised reasonable care in paying a voucher with approvals by proper authorities including a contracting officer. Also, according to your letter requesting relief, IRS has now notified all cashiers of our decision in 61 Comp. Gen. 635<sup>X</sup>(1982). Accordingly, the requested relief is granted.

Sincerely yours,

*Harry R. Van Cleve*  
Harry R. Van Cleve  
Acting General Counsel