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

Office of the General Counsel  
B-237419

December 5, 1989

William L. Rice, Deputy Chief  
United States Department of Agriculture  
Forest Service  
12th & Independence, S.W.  
P.O. Box 96090  
Washington, D.C. 20090-6090

Dear Mr. Rice:

This responds to your letter of October 10, 1989, requesting that we grant relief to Mr. R. Kent Kennedy, Certifying Officer, Forest Service in the amount of \$139.00 resulting from an erroneous duplicate payment. For the reasons stated below, relief is granted.

This Office has authority under 31 U.S.C. § 3528(b)(1)(A) (Supp. V 1987) to relieve a certifying officer from liability when we find that "the certification was based on official records and the official did not know, and by reasonable diligence and inquiry could not have discovered, the correct information...."

The duplicate payment occurred after a timber purchaser's cash bond deposit was first refunded through an imprest fund payment and later erroneously refunded again after certification by Mr. Kennedy. Certifying Officer Kennedy "did not know, and by reasonable diligence and inquiry could not have discovered, the correct information" because Mr. Kennedy had no reason to suspect that a previous payment had already been made.

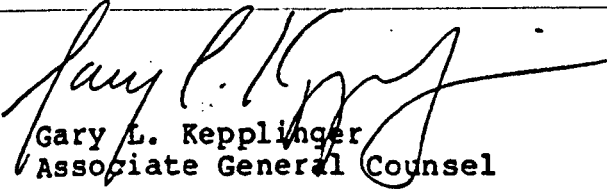
According to your submission, the record for the imprest fund refund payment had not been properly recorded by a subordinate. You also state that the refund of a performance bond from an imprest fund is unusual and that this was the first refund ever paid from the imprest fund. Thus it was even more difficult for Mr. Kennedy to discover the initial payment before he certified the duplicate refund. In addition, those officials having knowledge of the imprest fund refund were unavailable at the time of Mr. Kennedy's certification. Proper procedures were followed by Mr. Kennedy and his staff in the certification of the refund voucher since they checked the records to see if the money had already been refunded.

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Because the imprest fund refund had not been properly recorded, Mr. Kennedy could not have discovered the correct information by reasonable diligence, and we consequently grant relief under 31 U.S.C. § 3528(b)(1)(A).

We are also able to grant relief because your office has initiated adequate collection efforts, 31 U.S.C. § 3528(b)(2), by repeatedly attempting to contact the payee and collect the overpayment.

Sincerely yours,

  
Gary L. Kepplinger  
Associate General Counsel

APPROPRIATIONS/FINANCIAL MANAGEMENT  
Accountable Officers  
Disbursing officers  
Relief  
Illegal/improper payments  
Overpayments