



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

Office of the General Counsel

B-230607

June 20, 1988

Stanley M. Silverman, Comptroller
United States Information Agency

Dear Mr. Silverman:

This is in reply to your letter of February 24, 1988, requesting that _____, Class B cashier at the Voice of America (VOA) Bureau in Rome, Italy, be granted relief from liability for a loss of 2,188,000 Italian Lire (U.S. dollar equivalent \$1,733.00) in her imprest fund account. The money was apparently taken in the course of a burglary at the VOA Bureau on January 25, 1987. For the reasons stated below, we grant relief to Ms. _____ in the amount requested.

The record states that burglars entered the VOA Bureau by first breaking into an adjoining office in the building. They proceeded to go out on the window ledge connecting the two offices. After breaking a window, the intruders entered the VOA Bureau. They ransacked the office and used a crowbar to force open the safe which contained the petty cash box. They broke open the cash box and removed the 2,188,000 Lire.

The Rome police were notified of the incident but did not make a written report. The Embassy security office was also called. The Embassy security office's survey of the incident identified deficiencies in the security of the VOA Bureau and did not indicate any negligence on the part of Ms. _____.

Accountable officers in physical custody of government funds are held to a standard of strict liability. Under this standard, an accountable officer is automatically liable for the physical loss of funds entrusted to him or her. 54 Comp. Gen. 112, 114 (1974).

However, under 31 U.S.C. § 3527(a) (1982), GAO has the authority to grant relief from liability if GAO concurs with the determination by the agency or department head that (1) the loss in question occurred while the accountable officer was discharging his or her official duties, and (2) the loss occurred without fault or negligence on the part of the accountable officer.

The presumption that an accountable officer has been negligent when a physical loss of funds for which he or she

is responsible occurs can be rebutted by convincing evidence to the contrary. See 54 Comp. Gen. at 115. We have previously granted relief to accountable officers when the evidence clearly indicated that a theft took place and an investigation revealed no connection between the accountable officer and the theft. See B-229136, Jan. 22, 1988.

In this case there is clear evidence of theft. The record indicates that the burglars entered the window of the VOA Bureau and forcibly opened the safe and the petty cash box. No evidence has been disclosed which would implicate Ms. [redacted] in the theft.

In conclusion, we concur with the administrative determination that the loss of imprest funds occurred while Ms. [redacted] was acting in the discharge of her official duties and without fault or negligence on her part. Accordingly, relief is granted.

Sincerely yours,



(Mrs.) Rollee H. Efros
Associate General Counsel