



UNITED STATES GENERAL ACCOUNTING OFFICE
WASHINGTON, D.C. 20548

GGM
Mr. Kenneth
12681

OFFICE OF GENERAL COUNSEL

B-196495

January 24, 1980

Mr. John F. Wallace
Deputy for Management Systems
OASA (IL&FM) -
Department of the Army
Office of the Chief of Engineers
Washington, D.C. 20310

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Dear Mr. Wallace:

(Request) This is in reply to your request (your reference DAEN-RMF-A), that relief from accountability be granted in the amount of \$5.41 for a loss in the public fund account of Mr. W. A. McFedries, Disbursing Officer as Civil Funds Cashier, New England Division, Corps of Engineers, and that relief be granted from pecuniary responsibility for Mr. John J. Ryan, Imprest Fund Cashier, New England Division, Corps of Engineers.

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31 U.S.C. § 95a (1976), under which statute relief has been requested for Mr. McFedries, provides in pertinent part:

"* * * Whenever (1) any disbursing officer of the Army, Navy, Air Force, or Marine Corps incurs or has incurred a physical loss or deficiency of any Government funds, vouchers, records, or papers in his charge and (2) the Secretary of the department concerned determines that such loss or deficiency occurred while the officer was in line of his duty and that such loss or deficiency occurred without fault or negligence on his part, the General Accounting Office shall relieve such officer of the liability for such loss or deficiency, or authorize the reimbursement, from any appropriation or fund made available for that purpose, or amounts paid by or on behalf of such officer in restitution of such loss or deficiency. Any determination made by the Secretary of the department concerned under this section shall be conclusive upon the General Accounting Office.* * *"

Relief for Mr. Ryan, the Imprest Fund Cashier, has properly been requested under the provisions of 31 U.S.C. § 82a-1 (1976). Under that provision, relief for a physical loss or shortage of funds may be granted only if this Office concurs in the determination by the head of the agency involved (or his authorized designee) that (1) the loss occurred while the accountable officer is acting in the discharge of his official duties and (2) the loss occurred without fault or negligence on the part of the accountable officer.

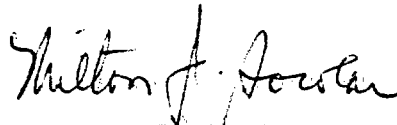
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For a number of years we have authorized agencies to resolve administratively small discrepancies in the accounts of its accountable officers. Effective August 14, 1974, the amount of an irregularity arising from a single incident or series of similar incidents involving an accountable officer's account which may be resolved by agency administrative action was increased by GAO from \$150 to \$500. (54 Comp. Gen. 112 (1974)). Administrative resolution of shortages should be accomplished in accordance with the standards set forth in this Office's decisions.

Since the amount involved is only \$5.41, we are returning this case to you for administrative resolution without the need for further concurrence from GAO. In determining whether the loss was due to the fault or negligence of the imprest fund cashier, consideration should be given to his opinion that the shortage was the result of an overpayment made by him.

Sincerely yours,



Milton J. Socolar
General Counsel