



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

Office of the General Counsel

B-265856

November 9, 1995

Mr. S. M. Helmrich
Director
Financial Management Division
U.S. Department of Agriculture
Greenbelt, MD 20770-1433

Dear Mr. Helmrich:

This is in response to your letter of August 9, 1995, requesting relief for Victor T. Knell, principal cashier and Kathleen E. Zaylskie, alternate cashier, Agricultural Research Center, Biosciences Research Laboratory, Fargo, North Dakota, for a physical loss of \$4,189.67 in imprest funds. For the following reasons, we grant relief.

Background

The record reflects that during the morning of April 23, 1995, a person or persons gained access inside the Biosciences Research Laboratory building. Within the same time period as the theft, a state employee who works at the facility reported her handbag stolen from her home. Her key cards to the building were in her handbag. The office where the imprest fund safe was kept was forced open and the safe was forcibly removed from the premises. The safe was concealed in a wooded storage cabinet and screwed into the wall. The Fargo Police Department found the safe in a ditch and notified the director of the Agricultural Research Center. All accountable items comprising the imprest fund were recovered with the exception of the stolen cash in the amount of \$4,189.67.

Discussion

Under 31 U.S.C. § 3527, our Office is authorized to relieve accountable officers of responsibility for a physical loss of government funds if we concur in the determination by the head of an agency that: (a) the loss occurred while the accountable officer was carrying out official duties, and (b) the loss was not the result of fault or negligence on the part of the accountable officer. B-230796,

Apr. 8, 1988. Once this determination is made, we are authorized to grant relief. See B-241478, Apr. 5, 1991 and cases cited therein.

Anytime a physical loss of government funds occurs a rebuttable presumption of negligence on the part of an accountable officer arises. 54 Comp. Gen. 112, 115 (1974). However, when the evidence shows that a theft took place and an investigation reveals no connection between the accountable officer and the theft, the presumption of negligence is rebutted and we have granted relief to the accountable officer. See B-242773, Feb. 20, 1991 (safe cut open with blow torch and imprest funds stolen); B-235180, May 11, 1989 (safe removed from Fish and Wildlife Service Office); B-209514, June 2, 1983 (theft of safe from Forest Service Office); and B-200715, Jan. 22, 1981 (unknown persons forced entry into office and stole safe containing imprest funds).

You have made the requisite administrative determination that the loss of the imprest funds occurred through no fault or negligence on the part of Mr. Knell and Ms. Zaylskie. Under the facts and circumstances of this request, it is clear from the record that Mr. Knell and Ms. Zaylskie were acting in the discharge of their official duties at the time of the loss. Since there is evidence of forcible entry into the office where the safe was located and there is no evidence in the record to implicate these two employees, we agree with your administrative finding that the loss was not a result of fault or negligence on the part of these two employees.

We therefore grant relief to Mr. Knell and Ms. Zaylskie. The loss may be charged to the current year appropriation in accordance with 31 U.S.C. § 3527.

Sincerely,

Gary L. Kepplinger
Associate General Counsel

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DIGEST

Relief is granted to Agricultural Research Center principal cashier and alternate cashier for the physical loss of \$4,189.67 in imprest funds. The evidence showed loss was attributable to forced entry into safe by burglars and the investigation revealed no connection between the two accountable officers and the theft.