



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

Zelkowitz

19929

OFFICE OF GENERAL COUNSEL

B-203025

October 30, 1981

The Honorable Gerald P. Carmen  
Administrator of General Services

Dear Mr. Carmen:

This is in response to a letter from Mr. Louis W. Jennis, Acting Director, Finance Division, dated April 22, 1981, requesting that Mrs. Mary L. Jackson, Imprest Fund Cashier at the General Services Administration, Region 3 Office, be relieved of liability for the loss of a check issued by the Department of the Treasury in the amount of \$1,907.29.

According to the record, on November 29, 1979, Treasury issued a check for \$1,907.29 to the Finance Division of GSA, Region 3, to replenish its imprest fund. The payee of the check was Mrs. Jackson. She never received this check. A Federal Protective Service (FPS) report of investigation dated January 30, 1980, states that according to John Thompson, Regional Administrator of Region 3, it has not been determined whether the check was stolen prior to being delivered or whether it was stolen after being delivered to the GSA mailroom. Additionally, an investigation by the Secret Service concluded that the check was stolen and subsequently negotiated by a private citizen and that Mrs. Jackson was not responsible for this loss.

As Mrs. Jackson never received this check, issued by Treasury for replenishment of the imprest fund of GSA, Region 3, she cannot be considered an accountable officer with respect to the loss of this check. Thus, it is not necessary to grant relief to Mrs. Jackson for this loss. We have been informally advised by Treasury, however, that Treasury is the proper agency to contact when a replenishment check it issues is lost. Treasury has the authority to eliminate the deficiency in the imprest fund of GSA, Region 3, caused by the loss of this check. Specifically, we have been informed that the disbursing office which issued the check is the proper authority within Treasury to contact to institute procedures which ultimately could result in a replacement check being issued, which would thereby eliminate the deficiency in the imprest fund of GSA, Region 3.

019078

B-203025

Additionally, Treasury stated that its procedures require the prompt reporting of lost or stolen replenishment checks. This often enables Treasury to issue stop payment orders on these checks before they are negotiated. Treasury stated that the issuance of a stop payment order on a check facilitates the issuance of a replacement check for it.

Sincerely yours,

*Harry R. Van Cleve*

Harry R. Van Cleve  
Acting General Counsel

19929  
October 30, 1981D I G E S T

Treasury issued check to replenish imprest fund account of GSA. Payee of check was cashier at GSA. Record indicates that check was never received by cashier, as it was stolen and subsequently negotiated by private citizen. As cashier never received check, cashier cannot be considered accountable officer with respect to loss of check. Accordingly, we have no authority to relieve cashier for this loss. However, we have been informed to contact Treasury where a replenishment check is issued is stolen.