

28572



# General Government Matters: Appropriations And Miscellaneous

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Digest Of Unpublished Decisions Of The  
Comptroller General Of The United States-  
OGC/Index Digest Section

Volume XXVII

Number 1

**GAO**

United States General Accounting Office

October-December 1983

029213

**UNITED STATES GENERAL ACCOUNTING OFFICE**

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VOLUME XXVII

No. 1

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*Compiled in the  
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*B-209132 Oct. 3, 1983*

*PAYMENTS--QUANTUM MERUIT/VALEBANT BASIS--ABSENCE, ETC. OF  
CONTRACT--AUTHORITY TO PAY LACKING*

GAO may not authorize quantum meruit recovery where University of California claims reimbursement for costs of supplies, aircraft rental, and support personnel relating to work of University employee on temporary detail to Forest Service, because authority to reimburse such expenses is not included in substantive provisions of Intergovernmental Personnel Act. However, ratification by contracting officer under general procurement authority of Forest Service is possible alternative.

*B-209697 Nov. 21, 1983*

*ACCOUNTABLE OFFICERS--RELIEF--ILLEGAL OR ERRONEOUS PAYMENTS--  
WITHOUT FAULT OR NEGLIGENCE*

Cashier who cashed altered check and thereby makes erroneous payment is relieved from liability where he complied with all controls and procedures for cashing checks and in so doing exercised reasonable care.

*B-212293 Nov. 21, 1983*

*ACCOUNTABLE OFFICERS--RELIEF--LACK OF DUE CARE, ETC.--BY  
SUBORDINATES*

Supervising disbursing officer is relieved of liability upon showing that he maintained adequate system of procedures and controls for avoidance of errors. Newly appointed cashier, who made erroneous payment, was adequately trained and supervised. Therefore, erroneous payment was not result of bad faith or lack of due care on behalf of supervisor.

*B-212333 Nov. 21, 1983*  
*ACCOUNTABLE OFFICERS--RELIEF--ILLEGAL OR ERRONEOUS PAYMENTS--*  
*WITHOUT FAULT OR NEGLIGENCE*

Relief is granted, pursuant to 31 U.S.C. 3527(c) (1982), where the record indicates that improper payment resulted from scheme of fraud over which official had no control. Under such circumstances, loss of funds cannot be said to have resulted from bad faith or lack of due care on part of accountable officer.

*B-212431 Nov. 21, 1983*  
*ACCOUNTABLE OFFICERS--RELIEF--ILLEGAL OR ERRONEOUS PAYMENTS--*  
*WITHOUT FAULT OR NEGLIGENCE*

Disbursing officer is granted relief from liability for erroneous issuance of second check to recipient where error resulted from breakdown of check printing machine and failure of clerk to discover such error rather than result of bad faith or lack of due care on part of disbursing officer.

*B-211110, et al. Dec. 2, 1983*  
*ACCOUNTABLE OFFICERS--RELIEF--ILLEGAL OR ERRONEOUS PAYMENTS--*  
*WITHOUT FAULT OR NEGLIGENCE*

Seven separate requests for relief of Army Finance and Accounting Officers under 31 U.S.C. 3527(c) from liability for improper payments made from their accounts are granted. Each request involved negotiation by payee of both original check and subsequently issued replacement check. Relief is granted when Army personnel acted within bounds of due care as established by regulations, there is no evidence of bad faith on part of accountable officer, and diligent effort was made to collect overpayment.

*B-212576, et al. Dec. 2, 1983*  
*ACCOUNTABLE OFFICERS--RELIEF--ILLEGAL OR ERRONEOUS PAYMENTS--*  
*WITHOUT FAULT OR NEGLIGENCE*

Four separate requests for relief of Army Finance and Accounting Officers under 31 U.S.C. 3527(c) from liability for improper payments made from their accounts are granted. Each request involved negotiation by payee of both original check and subsequently issued by placement check. Relief is granted when Army personnel acted within bounds of due care as established by regulations, there is no evidence of bad faith on part of accountable officer, and diligent effort was made to collect overpayment.

In cases involving negotiation by payee of both original and subsequently issued replacement check, both supervisor and deputy who issued replacement check must be relieved pursuant to 31 U.S.C. 3527c-- supervisor in his supervisory capacity and deputy as disbursing officer. Army is reminded that agencies are asked to report any financial irregularities to GAO within 2 years of time loss is reflected in finance and accounting Officer's account.

*B-210555.5 Dec. 8, 1983*  
*VEHICLES--GOVERNMENT--HOME TO WORK TRANSPORTATION--GOVERNMENT*  
*EMPLOYEES--PROHIBITION--EXCEPTIONS*

Statute prohibiting, in absence of statutory authority, use of Govt. vehicles to provide Govt. officials transportation between their homes and work sites does not apply to officials on temporary duty. Federal travel regulations specifically authorize such transportation when public transportation is unavailable or impractical. If State Dept. can make this determination in support of use of a

car for Ambassador Donald Rumsfeld, Personal Representative of the President to the Middle East, while on temporary duty in Washington, D.C.. this Office will not object.

*B-213427 Dec. 13, 1983*

*ACCOUNTABLE OFFICERS--PHYSICAL LOSSES, ETC. OF FUNDS, VOUCHERS, ETC.--CASHIERS, ETC.--RELIEF DENIED*

Agency determination that shortage in cashier's fund was not due to cashier's negligence but was due to arduous working conditions is not sufficient basis for GAO to grant relief. This shortage is unexplained one and raises presumption of negligence which may be rebutted only by competent evidence that cashier performed her duties with due care. Arduous working conditions do not provide competent evidence necessary to rebut presumption of negligence. Thus, relief may not be granted under 31 U.S.C. 3527(a), since for relief to be granted we must agree with agency's determination that loss was not caused by negligence of officer.

*B-211660 Dec. 15, 1983*

*ACCOUNTABLE OFFICERS--RELIEF--FEDERAL CLAIMS COLLECTION OF 1966 EFFECT ON LIABILITY*

Relief for erroneous per diem payment to Philippines trainee not granted. Army terminated claim collection based on Dept. of Defense (DOD) reg. providing collection may not be pursued against trainees who have left country. EOD reg. appears contrary to Claims Collection Act regulations. Accordingly, Army did not diligently pursue collection of claim. 31 U.S.C. 3527(c).

*B-211660 Dec. 15, 1983 - Con.*  
*DISBURSING OFFICERS--LACK OF DUE CARE, ETC.--ERRONEOUS*  
*PAYMENTS--RELIEF DENIED*

Request for relief of Army disbursing officer under 31 U.S.C. 3527(c) for deficiency in his accounts of \$56 resulting from incorrect payment may not be granted where record fails to show that officer was not personally responsible for improper payment and that he properly supervised his subordinates and maintained adequate system of procedures and controls.

*B-212515 Dec. 21, 1983*  
*ACCOUNTABLE OFFICERS--PHYSICAL LOSSES, ETC. OF FUNDS,*  
*VOUCHERS, ETC.--WITHOUT NEGLIGENCE OR FAULT*

Relief is requested for physical loss of imprest funds as result of a fire, Where record indicates no fault or negligence on part of cashier accountable for lost funds, requested relief is granted. 31 U.S.C. 3527(a) (1982).

*B-209649 Dec. 23, 1983*  
*FOREIGN AID PROGRAMS--GRANT AGREEMENTS WITH FOREIGN*  
*GOVERNMENTS--DISCONTINUED--LIABILITY OF U.S.*

Neither grant agreement between AID and Bolivia nor contract between Bolivia and private company to carry out grant makes AID liable to pay amounts awarded by Bolivian and U.S. courts as labor benefits resulting from company's terminating its employment contracts.

*B-209649 Dec. 23, 1983 - Con.*  
*FOREIGN AID PROGRAMS--GRANTS AGREEMENTS WITH FOREIGN*  
*GOVERNMENTS--DISCONTINUED--LIABILITY OF U.S.--ALLOWABLE*  
*WITH COSTS*

After AID discontinued making grant payments to private company under grant agreement between AID and Bolivia, and private company terminated employment contracts, several of Company's employees sued company for labor benefits. Several labor benefits awarded by Bolivian and U.S. courts are sufficiently related to grant to be considered allowable indirect grant costs if so approved by Bolivia, but allowable costs that may be paid are limited both by amount of overhead remaining to be paid and by payment of other grant costs.

*B-210719 Dec. 23, 1983*  
*PAYMENTS--ADVANCE--AUTHORITY--PUBLICATIONS--PURCHASE,*  
*RENTAL, ETC.*

Army hospitals suscribe to Interlaboratory Comparison Survey Program to satisfy qualify control and accreditation requirements. Program provides subscribers with printed evaluations based upon participant input. Fact that program supplies participants with survey kits so that they can perform tests to obtain "input data" does not "taint" evaluation report so as to preclude payment under 31 U.S.C. 3324(d)(2), which permits advance payments for "publications," since kits are means for collecting data evaluated in publications and analysis of data is content of publication. B-188166, June 3, 1977, distinguished.

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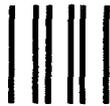
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