

**The original documents are located in Box 10, folder “10/20/74 S1794 Disbursing Officers, Certifying Officers and Employees of the Government Printing Office” of the White House Records Office: Legislation Case Files at the Gerald R. Ford Presidential Library.**

### **Copyright Notice**

The copyright law of the United States (Title 17, United States Code) governs the making of photocopies or other reproductions of copyrighted material. Gerald R. Ford donated to the United States of America his copyrights in all of his unpublished writings in National Archives collections. Works prepared by U.S. Government employees as part of their official duties are in the public domain. The copyrights to materials written by other individuals or organizations are presumed to remain with them. If you think any of the information displayed in the PDF is subject to a valid copyright claim, please contact the Gerald R. Ford Presidential Library.

Exact duplicates within this folder were not digitized.

EXECUTIVE OFFICE OF THE PRESIDENT

OFFICE OF MANAGEMENT AND BUDGET

WASHINGTON, D.C. 20503

OCT 11 1974

APPROVED  
OCT 20 1974

Postal (to Blakely)  
10/22  
To Archives  
10/21

MEMORANDUM FOR THE PRESIDENT

Subject: Enrolled Bill S. 1794 - Disbursing officers, certifying officers, and employees of the Government Printing Office  
Sponsor - Sen. Cannon (D) Nevada

Last Day for Action

October 21, 1974 - Monday

Purpose

To amend the law relating to the disbursing officer, the deputy disbursing officer, certifying officers, and employees of GPO to bring their responsibilities into line with those of the officers and employees of the Executive Branch and the Library of Congress.

Agency Recommendations

Office of Management and Budget	Approval
Government Printing Office	Approval
General Accounting Office	Approval (informally)
Department of the Treasury	No objection (informally)

Discussion

In 1923, the disbursement functions of GPO were vested in the Disbursing Clerk who was responsible for receipts and disbursements "in accordance with the provisions of laws relating to other disbursement officers of the Government." Through inadvertence, GPO officers have been subject to different responsibilities than others.

In 1934, disbursement functions of civilian agencies were transferred to Treasury by Executive Order 6166. That order applied only to Executive agencies, not including GPO.



An Act of December 29, 1941, provided certain limitations on the absolute responsibility of disbursing officers and provided for the responsibility of certifying officers and for their seeking an advance opinion from GAO. That Act applies only to Executive agencies. In 1957 the Library of Congress, like GPO a legislative branch agency, obtained legislation covering its disbursing and certifying officers similar to the legislation covering Executive agencies.

The enrolled bill would place GPO officers in a position similar to other officers. Specifically, the bill would provide for:

- relief of the GPO disbursing officer from responsibility where he relied on false, inaccurate or misleading certificates of certifying officers
- the Comptroller General to relieve certifying officers under certain specified circumstances including among others where in certain circumstances they did not know or could not reasonably have found out the facts
- relief of the disbursing officer from being the sole accountable officer
- specific obligations of certifying officers and enforcement of liability against certifying officers
- the right of certifying officers to apply to the GAO for advance decisions on questions of law relating to vouchers before them for payment
- bringing GPO into conformity with the Executive agencies

We believe it is appropriate that GPO disbursing and certifying officers have responsibility similar to that of similar officers in the Executive agencies and in the Library of Congress.

*Wilfred H. Rommel*

Assistant Director for  
Legislative Reference

Enclosures



COMPTROLLER GENERAL OF THE UNITED STATES  
WASHINGTON, D.C. 20548

B-21795

October 15, 1974

The Honorable Roy L. Ash, Director  
Office of Management and Budget

Dear Mr. Ash:

By communication dated October 9, 1974, the Assistant Director for Legislative Reference transmitted a copy of enrolled bill S. 1794, 93d Congress, entitled: "AN ACT to amend section 308 of title 44, United States Code, relating to the disbursing officer, deputy disbursing officer, and certifying officers and employees of the Government Printing Office," and requested our views and recommendations thereon.

The General Accounting Office has no objection to the executive approval of S. 1794.

Sincerely yours,

  
Deputy Comptroller General  
of the United States



OFFICE OF THE  
PUBLIC PRINTER

UNITED STATES GOVERNMENT PRINTING OFFICE  
WASHINGTON, D.C. 20401

OCT 11 1974

Mr. Wilfred H. Rommel  
Assistant Director for  
Legislative Reference  
Room 7201  
New Executive Office Building  
Washington, D. C. 20508

Attention: Mrs. Garziglia

Dear Mr. Rommel:

The following is in reply to your request of October 9, 1974, for my comments and recommendations on S. 1794, which relates to the disbursing officer, deputy disbursing officer and certifying officers and employees of the Government Printing Office. I strongly recommend that this bill be signed into law.

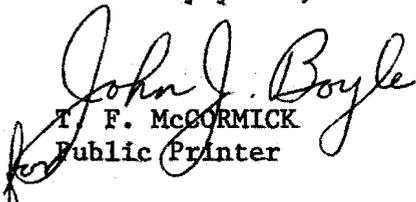
S. 1794 will revise section 308 of title 44, United States Code, to restore certain provisions relating to the functions of the disbursing officer and deputy disbursing officer of the Government Printing Office which had inadvertently been omitted from recent editions of the United States Code and the codification of title 44.

In addition, S. 1794 will provide for accountability of certifying officers of the Government Printing Office and their right to seek an advance decision from the Comptroller General on a question of law involved in the payment of a voucher which has been presented for certification. At present the disbursing officer is the sole accountable officer of the Government Printing Office and this provision will relieve him from this stringent liability and entitle him to rely on the signature of a duly authorized certifying officer.

If this bill is signed, it will place the Government Printing Office in the same position as executive branch agencies with respect to certifying officer authority, and will clarify the functions of the disbursing officer in title 44, United States Code.

Thank you for your giving me the opportunity to comment.

Sincerely yours,

  
T. F. McCORMICK  
Public Printer





THE GENERAL COUNSEL OF THE TREASURY  
WASHINGTON, D.C. 20220

OCT 11 1974

Director, Office of Management and Budget  
Executive Office of the President  
Washington, D. C. 20503

Attention: Assistant Director for Legislative  
Reference

Sir:

Your office has requested the views of this Department on the enrolled enactment of S. 1794, "To amend section 308 of title 44, United States Code, relating to the disbursing officer, deputy disbursing officer, and certifying officers and employees of the Government Printing Office."

The enrolled enactment would restore provisions relating to disbursing officers of the Government Printing Office which appeared in editions of title 44 of the United States Code prior to 1934 but which were inadvertently omitted from subsequent editions and from the codification of title 44 in 1968. It would also provide for accountability and relief of certifying officers of the Government Printing Office in the same manner as is presently provided for executive branch certifying officers under the Act of December 29, 1941 (31 U.S.C. 82a-1, et seq.).

The Department would have no objection to a recommendation that the enrolled enactment be approved by the President.

Sincerely yours,

General Counsel

THE WHITE HOUSE

ACTION

WASHINGTON

Last Day - October 21

October 18, 1974

MEMORANDUM FOR:

THE PRESIDENT

FROM:

KEN COLE

SUBJECT:

Enrolled Bill S. 1794

Disbursing officers, certifying  
officers, and GPO employees

Attached for your consideration is Senate bill, S. 1794, sponsored by Senator Cannon, which amends the law relating to the disbursing officer, the deputy disbursing officer, certifying officers, and employees of the Government Printing Office to bring their responsibilities into line with those of the officers and employees of the Executive Branch and the Library of Congress.

Roy Ash recommends approval and provides you with background information in his enrolled bill report (Tab A).

We have checked with the Counsel's office (Chapman), and Bill Timmons who both recommend approval.

RECOMMENDATION

That you sign Senate bill S. 1794 (Tab B).

EXECUTIVE OFFICE OF THE PRESIDENT  
OFFICE OF MANAGEMENT AND BUDGET  
WASHINGTON, D.C. 20503

OCT 11 1974

W. Handwritten  
to PM  
10/11/74

**MEMORANDUM FOR THE PRESIDENT**

**Subject: Enrolled Bill S. 1794 - Disbursing officers,  
certifying officers, and employees of the  
Government Printing Office  
Sponsor - Sen. Cannon (D) Nevada**

Last Day for Action

October 21, 1974 - Monday

Purpose

To amend the law relating to the disbursing officer, the deputy disbursing officer, certifying officers, and employees of GPO to bring their responsibilities into line with those of the officers and employees of the Executive Branch and the Library of Congress.

Agency Recommendations

Office of Management and Budget

Approval

Government Printing Office  
General Accounting Office  
Department of the Treasury

Approval  
Approval (informally)  
No objection (informally)

Discussion

In 1923, the disbursement functions of GPO were vested in the Disbursing Clerk who was responsible for receipts and disbursements "in accordance with the provisions of laws relating to other disbursement officers of the Government." Through inadvertence, GPO officers have been subject to different responsibilities than others.

In 1934, disbursement functions of civilian agencies were transferred to Treasury by Executive Order 6166. That order applied only to Executive agencies, not including GPO.

An Act of December 29, 1961, provided certain limitations on the absolute responsibility of disbursing officers and provided for the responsibility of certifying officers and for their seeking an advance opinion from GAO. That Act applies only to Executive agencies. In 1957 the Library of Congress, like GPO a legislative branch agency, obtained legislation covering its disbursing and certifying officers similar to the legislation covering Executive agencies.

The enrolled bill would place GPO officers in a position similar to other officers. Specifically, the bill would provide for:

- relief of the GPO disbursing officer from responsibility where he relied on false, inaccurate or misleading certificates of certifying officers
- the Comptroller General to relieve certifying officers under certain specified circumstances including among others where in certain circumstances they did not know or could not reasonably have found out the facts
- relief of the disbursing officer from being the sole accountable officer
- specific obligations of certifying officers and enforcement of liability against certifying officers
- the right of certifying officers to apply to the GAO for advance decisions on questions of law relating to vouchers before them for payment
- bringing GPO into conformity with the Executive agencies

We believe it is appropriate that GPO disbursing and certifying officers have responsibility similar to that of similar officers in the Executive agencies and in the Library of Congress.

(Signed) Wilfred H. Rowmell

Assistant Director for  
Legislative Reference

Enclosures

THE WHITE HOUSE  
WASHINGTON

10/11/74

TO: W. Hendricks

---

---

---

---

  
John V. Ratchford

THE WHITE HOUSE

ACTION MEMORANDUM

WASHINGTON

LOG NO.: 657

Date: October 15, 1974

Time: 9:30 a.m.

FOR ACTION:  Geoff Shepard  
 Phil Buchen  
 Bill Timmons

cc (for information): Warren K. Mendriks  
Jerry Jones  
Paul Theis

FROM THE STAFF SECRETARY

DUE: Date: Thursday, October 17, 1974 Time: 2:00 p.m.

SUBJECT: Enrolled Bill S. 1794 - Disbursing officers, certifying officers, and employees of the Government Printing Office

ACTION REQUESTED:

For Necessary Action

For Your Recommendations

Prepare Agenda and Brief

Draft Reply

For Your Comments

Draft Remarks

REMARKS:

Please return to Kathy Tindle - West Wing

PLEASE ATTACH THIS COPY TO MATERIAL SUBMITTED.

If you have any questions or if you anticipate a delay in submitting the required material, please telephone the Staff Secretary immediately.

K. R. COLE, JR.  
For the President

THE WHITE HOUSE

ACTION MEMORANDUM

WASHINGTON

LOG NO.: 657

Date: October 15, 1974

Time: 9:30 a.m.

FOR ACTION: Geoff Shepard  
Phil Buchen  
Bill Timmons

cc (for information): Warren K. Hendriks  
Jerry Jones  
Paul Theis

FROM THE STAFF SECRETARY

DUE: Date: Thursday, October 17, 1974 Time: 2:00 p.m.

SUBJECT: Enrolled Bill S. 1794 - Disbursing officers,  
certifying officers, and employees of the  
Government Printing Office

ACTION REQUESTED:

- |   |  |
|---|--|
| <input type="checkbox"/> For Necessary Action     | <input checked="" type="checkbox"/> For Your Recommendations |
| <input type="checkbox"/> Prepare Agenda and Brief | <input type="checkbox"/> Draft Reply                         |
| <input type="checkbox"/> For Your Comments        | <input type="checkbox"/> Draft Remarks                       |

REMARKS:

Please return to Kathy Tindle - West Wing

*No objection  
D.C.*

PLEASE ATTACH THIS COPY TO MATERIAL SUBMITTED.

If you have any questions or if you anticipate a delay in submitting the required material, please telephone the Staff Secretary immediately.

Warren K. Hendriks  
For the President

THE WHITE HOUSE

WASHINGTON

October 16, 1974

MEMORANDUM FOR: MR. WARREN HENDRIKS

FROM: WILLIAM E. TIMMONS *WA*

SUBJECT: Action Memorandum - Log No. 657  
Enrolled Bill S. 1794 - Disbursing Officers,  
Certifying Officers, and Employees of the  
Government Printing Office

The Office of Legislative Affairs concurs in the attached proposal and has no additional recommendations.

Attachment

## THE WHITE HOUSE

ACTION MEMORANDUM

WASHINGTON

LOG NO.: 657

Date: October 15, 1974

Time: 9:30 a.m.

FOR ACTION: Geoff Shepard  
 Phil Buchen  
 ✓ Bill Timmons

cc (for information): Warren K. Hendriks  
 Jerry Jones  
 Paul Theis

FROM THE STAFF SECRETARY

---

DUE: Date: Thursday, October 17, 1974 Time: 2:00 p.m.

---

SUBJECT: Enrolled Bill S. 1794 - Disbursing officers,  
certifying officers, and employees of the  
Government Printing Office

## ACTION REQUESTED:

 For Necessary Action For Your Recommendations Prepare Agenda and Brief Draft Reply For Your Comments Draft Remarks

## REMARKS:

Please return to Kathy Tindle - West Wing

PLEASE ATTACH THIS COPY TO MATERIAL SUBMITTED.

If you have any questions or if you anticipate a delay in submitting the required material, please telephone the Staff Secretary immediately.

Warren K. Hendriks  
 For the President

THE WHITE HOUSE

ACTION MEMORANDUM

WASHINGTON

LOG NO.: 657

Date: October 15, 1974

Time: 9:30 a.m.

FOR ACTION: ✓ Geoff Shepard  
Phil Buchen  
Bill Timmons

cc (for information): Warren K. Hendriks  
Jerry Jones  
Paul Theis

FROM THE STAFF SECRETARY

DUE: Date: Thursday, October 17, 1974 Time: 2:00 p.m.

SUBJECT: Enrolled Bill S. 1794 - Disbursing officers,  
certifying officers, and employees of the  
Government Printing Office

ACTION REQUESTED:

\_\_\_ For Necessary Action

XX For Your Recommendations

\_\_\_ Prepare Agenda and Brief

\_\_\_ Draft Reply

\_\_\_ For Your Comments

\_\_\_ Draft Remarks

REMARKS:

Please return to Kathy Tindle - West Wing

*zlk*

*no subject 10/18*

PLEASE ATTACH THIS COPY TO MATERIAL SUBMITTED.

If you have any questions or if you anticipate a delay in submitting the required material, please telephone the Staff Secretary immediately.

Warren K. Hendriks  
For the President

EXECUTIVE OFFICE OF THE PRESIDENT

OFFICE OF MANAGEMENT AND BUDGET

WASHINGTON, D.C. 20503

OCT 11 1974

MEMORANDUM FOR THE PRESIDENT

Subject: Enrolled Bill S. 1794 - Disbursing officers,  
certifying officers, and employees of the  
Government Printing Office  
Sponsor - Sen. Cannon (D) Nevada

Last Day for Action

October 21, 1974 - Monday

Purpose

To amend the law relating to the disbursing officer, the deputy disbursing officer, certifying officers, and employees of GPO to bring their responsibilities into line with those of the officers and employees of the Executive Branch and the Library of Congress.

Agency Recommendations

Office of Management and Budget	Approval
Government Printing Office	Approval
General Accounting Office	Approval (informally)
Department of the Treasury	No objection (informally)

Discussion

In 1923, the disbursement functions of GPO were vested in the Disbursing Clerk who was responsible for receipts and disbursements "in accordance with the provisions of laws relating to other disbursement officers of the Government." Through inadvertence, GPO officers have been subject to different responsibilities than others.

In 1934, disbursement functions of civilian agencies were transferred to Treasury by Executive Order 6166. That order applied only to Executive agencies, not including GPO.

An Act of December 29, 1941, provided certain limitations on the absolute responsibility of disbursing officers and provided for the responsibility of certifying officers and for their seeking an advance opinion from GAO. That Act applies only to Executive agencies. In 1957 the Library of Congress, like GPO a legislative branch agency, obtained legislation covering its disbursing and certifying officers similar to the legislation covering Executive agencies.

The enrolled bill would place GPO officers in a position similar to other officers. Specifically, the bill would provide for:

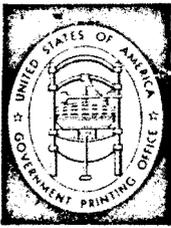
- relief of the GPO disbursing officer from responsibility where he relied on false, inaccurate or misleading certificates of certifying officers
- the Comptroller General to relieve certifying officers under certain specified circumstances including among others where in certain circumstances they did not know or could not reasonably have found out the facts
- relief of the disbursing officer from being the sole accountable officer
- specific obligations of certifying officers and enforcement of liability against certifying officers
- the right of certifying officers to apply to the GAO for advance decisions on questions of law relating to vouchers before them for payment
- bringing GPO into conformity with the Executive agencies

We believe it is appropriate that GPO disbursing and certifying officers have responsibility similar to that of similar officers in the Executive agencies and in the Library of Congress.

*Wilfred H. Russell*

Assistant Director for  
Legislative Reference

Enclosures



OFFICE OF THE  
PUBLIC PRINTER

UNITED STATES GOVERNMENT PRINTING OFFICE  
WASHINGTON, D.C. 20401

OCT 11 1974

Mr. Wilfred H. Rommel  
Assistant Director for  
Legislative Reference  
Room 7201  
New Executive Office Building  
Washington, D. C. 20508

Attention: Mrs. Garziglia

Dear Mr. Rommel:

The following is in reply to your request of October 9, 1974, for my comments and recommendations on S. 1794, which relates to the disbursing officer, deputy disbursing officer and certifying officers and employees of the Government Printing Office. I strongly recommend that this bill be signed into law.

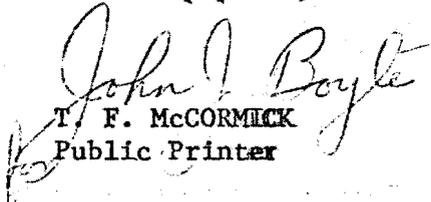
S. 1794 will revise section 308 of title 44, United States Code, to restore certain provisions relating to the functions of the disbursing officer and deputy disbursing officer of the Government Printing Office which had inadvertently been omitted from recent editions of the United States Code and the codification of title 44.

In addition, S. 1794 will provide for accountability of certifying officers of the Government Printing Office and their right to seek an advance decision from the Comptroller General on a question of law involved in the payment of a voucher which has been presented for certification. At present the disbursing officer is the sole accountable officer of the Government Printing Office and this provision will relieve him from this stringent liability and entitle him to rely on the signature of a duly authorized certifying officer.

If this bill is signed, it will place the Government Printing Office in the same position as executive branch agencies with respect to certifying officer authority, and will clarify the functions of the disbursing officer in title 44, United States Code.

Thank you for your giving me the opportunity to comment.

Sincerely yours,

  
T. F. McCORMICK  
Public Printer



## GOVERNMENT PRINTING OFFICE DISBURSING OFFICER

---

AUGUST 23, 1974.—Committed to the Committee of the Whole House on the State  
of the Union and ordered to be printed

---

Mr. HOLIFIELD, from the Committee on Government Operations,  
submitted the following

### REPORT

[To accompany S. 1794]

The Committee on Government Operations to whom was referred the bill (S. 1794) to amend section 308 of title 44, United States Code, relating to the disbursing officer, deputy disbursing officer, and certifying officers and employees of the Government Printing Office, having considered the same, report favorably thereon without amendment and recommend that the bill do pass.

### HEARING

On July 16, 1974, the committee, through its Government Activities Subcommittee, conducted a public hearing on S. 1794.

### PURPOSE OF THE BILL

S. 1794 would revise section 308 of title 44, United States Code, relating to the functions of the disbursing officer of the Government Printing Office, and, in addition, provide that certifying officers of the Government Printing Office be responsible for the vouchers they certify for payment to the disbursing officer in the same way as other certifying officers of the Government.

### COMMITTEE VOTE

S. 1794 was unanimously approved by voice vote at a meeting of the full committee on August 15, 1974, a quorum being present.

## DISCUSSION

From 1923 to the present, the disbursement functions in the Government Printing Office have rested with the Disbursing Clerk. The Disbursing Clerk is legally responsible for the receipt and disbursement of all funds in accordance with the provisions of laws relating to other disbursement officers of the Government. Until the 1934 edition of the United States Code, this provision appeared as sections 50 and 51 of title 44.

Section 4 of Executive Order No. 6166, issued June 10, 1933, transferred the functions of disbursement of moneys of civilian agencies to the Treasury Department. This order, however, was applicable only to executive branch agencies and did not affect the Government Printing Office since it is part of the legislative branch. Nevertheless, following the issuance of the Executive order, sections 50 and 51 of title 44 were omitted from editions of the United States Code beginning in 1934. Because of this inadvertent omission, the original provisions were not included in the codification of title 44 in 1968. (Public Law 90-620, October 22, 1968.) This left the GPO Disbursing Clerk without any official rules governing the disbursement of moneys.

The disbursing officer of the Government Printing Office is now solely responsible for the accounts of the Government Printing Office and is individually chargeable in the event of any error. This situation contrasts with that of executive branch disbursing officers in that, under the act of December 29, 1971 (31 U.S.C. 82a-1), they are entitled to rely on the signature of a certifying officer, duly authorized in writing by the head of the agency.

The Comptroller General has applied the 1941 act, by its own terms, to only cover executive branch certifying officers. It, therefore, did not cover either the Library of Congress or the Government Printing Office. In 1957, the Library of Congress obtained legislation (Public Law 85-53, June 13, 1957, 2 U.S.C. 142 et seq.) to remedy that situation. The legislation paralleled that provided for the executive branch in 31 U.S.C. 82b, et seq.

S. 1794 would provide the Government Printing Office and its disbursement clerk the legislation necessary to bring their accounting procedures into line with other government agencies and the Library of Congress.

## ESTIMATED COST

Passage of this legislation will result in no additional costs to the U.S. Government.

## SECTION-BY-SECTION ANALYSIS

The new section 308 would incorporate and expand the terms of the current section.

Subsection (a) would authorize the Public Printer to direct the disbursement functions of the Government Printing Officer and to

appoint the persons necessary to carry out these duties. This subsection incorporates the present section 308(c) which makes the disbursing officer of the Government Printing Office responsible for the funds of the Superintendent of Documents. Subsection (a) further sets forth the conditions under which the disbursing officer could make disbursements. He would be held responsible to insure that payments are made in strict accord with duly certified and approved vouchers presented in proper form. However, he could be relieved of his accountability where an incorrect payment results from a false, inaccurate, or misleading certificate for which responsibility rests upon a certifying officer, duly authorized in writing by the Public Printer. This provision is similar to that governing disbursing officers in the executive branch and parallels that governing the disbursing officer of the Library of Congress (2 U.S.C. 142d).

Subsection (b) (1) is the same as present subsection 308(a). It provides for the continuation and settlement of accounts during a vacancy in the office of the disbursing officer.

Subsection (b) (2) restates present subsection 308(b). When a deputy disbursing officer is acting in the name of a former or absent disbursing officer, the deputy himself would be liable for the accounts so entrusted to him and neither the former disbursing officer, nor his estate, would be accountable for default of the deputy.

Subsection (c) (1) sets forth the obligations of the certifying officer, who would have to be duly authorized in writing by the Public Printer. A certifying officer would be held responsible for the existence and correctness of the facts presented in the certificate and for the legality of the proposed payment. He would be held responsible for the correctness of his computations and accountable for the amounts of any improper payment resulting from a false, inaccurate, or misleading certificate made by him. Under this provision, however, the Comptroller General would be given the authority, in his discretion, to relieve the certifying officer of liability where he based his certificate on official records and where he did not know or could not reasonably have ascertained the actual facts, or where the obligation was incurred in good faith, payment was not specifically contrary to a statute, and the United States has received value for the payment. This subsection would relieve the disbursing officer of being the sole accountable officer in the Government Printing Office, and would bring the Government Printing Officer into conformity with the Executive agencies and the Library of Congress.

Subsection (c) (2) provides that the enforcement of liability against certifying officers of the Government Printing Office would be in the same manner and to the same extent as is done with respect to other accountable officers. In addition, certifying officers of the Government Printing Office would be given the right to apply to the Comptroller General for an advance decision on a question of law involved in the payment of a voucher presented to them for certification. This provision parallels the legislation now in effect for both the Library of Congress and the executive branch agencies.

## AGENCY REPORTS

The views and recommendations of the Comptroller General and the Government Printing Office on S. 1794 follow:

COMPTROLLER GENERAL OF THE UNITED STATES,  
Washington, D.C., August 22, 1973.

B-21795.

HON. CHET HOLIFIELD,

Chairman, Committee on Government Operations, House of Representatives, Washington, D.C.

DEAR MR. CHAIRMAN: Your letter of July 5, 1973, transmitted a copy of S. 1794, 93d Congress, entitled "A BILL To amend section 308 of title 44, United States Code, relating to the disbursing officer, deputy disbursing officer, and certifying officers and employees of the Government Printing Office," and requested our report and comments thereon.

Presently, responsibility for the several phases of disbursing activity in the Government Printing Office is centered in the disbursing officer. The legislative authority enabling civilian agencies to segregate responsibility for certifying payment vouchers from responsibility to disburse funds (31 U.S.C. 82b-82f), does not extend to the Government Printing Office, which is a legislative agency.

The purpose of S. 1794, which was passed by the Senate on June 28, 1973, is to provide for accountable certifying officers in the Government Printing Office in addition to the disbursing officer and, under certain conditions, for their relief by the Comptroller General from liability for erroneous payment certifications. The bill would establish within the Government Printing Office divisions of disbursing responsibility paralleling the division established for the executive branch in 1941 by 31 U.S.C. 82b-82f.

The proposed divisions of disbursing responsibility are consistent with accounting concepts of internal control, and we recommend that favorable consideration be given to S. 1794.

We note that, while the provisions of S. 1794 establishing certifying officers parallel those of 31 U.S.C. 82b-82f establishing such officers in the executive branch, there is a significant difference in the proposed provisions to relieve the certifying officers. The existing provision, applying to certifying officers in the executive branch (31 U.S.C. 82c), provides that the Comptroller General may, in his discretion, relieve a certifying officer "*whenever he finds \* \* \* that the obligation was incurred in good faith \* \* \**" (Italic supplied.) The proposed new 44 U.S.C. 308(c) (1) would provide that the Comptroller General may, at his discretion, relieve such certifying officer or employee of liability for any payment otherwise proper "*whenever he finds that \* \* \* or (ii) when the obligation was incurred in good faith \* \* \**" (Italic supplied.) We recommend that the proposed language be revised to conform with that in the existing 31 U.S.C. 82c.

Sincerely yours,

PAUL G. DEMBLING,  
Acting Comptroller General  
of the United States.

U.S. GOVERNMENT PRINTING OFFICE,  
*July 16, 1973.*

HON. CHET HOLIFIELD,  
*Chairman, Committee on Government Operations, House of Representatives, Rayburn House Office Building, Washington, D.C.*

DEAR MR. CHAIRMAN: Reference is made to your request for a report on S. 1794, an act to amend section 308 of title 44, United States Code, relating to the disbursing officer, deputy disbursing officer, and certifying officers and employees of the Government Printing Office.

This act will restore certain sections omitted from the codification of title 44 concerning the functions of the disbursing officer and will also provide for accountability and relief of Government Printing Office certifying officers in the same manner as that afforded to other Government certifying officers.

Enclosed herewith is a statement of justification identifying the background which gave rise to the need for S. 1794, and explaining the provisions contained therein.

It is strongly recommended that this measure be favorably passed upon and enacted into law.

If my staff or I can be of any further assistance, please do not hesitate to call upon me.

Sincerely yours,

T. F. McCORMICK,  
*Public Printer.*

Enclosure.

JUSTIFICATION

PURPOSE

The purpose of the proposed Bill is to revise section 308 of title 44, United States Code relating to the functions of the disbursing officer of the Government Printing Office and, in addition, to provide that certifying officers of the Government Printing Office shall be responsible for the vouchers they certify for payment to the disbursing officer in the same way as other certifying officers of the Government.

BACKGROUND

Since 1923 the disbursement functions of the GPO have been vested in the Disbursing Clerk, who is charged with accountability for receipts and disbursements of all funds in accordance with the provisions of laws relating to other disbursement officers of the Government. This provision appeared as sections 50 and 51 of title 44, United States Code, until the 1934 edition, but was subsequently omitted from later editions.

The U.S.C.A. explains the deletion by stating that the functions of disbursement of moneys of civilian agencies were transferred to the Treasury Department by section 4 of Executive Order No. 6166, June 10, 1933. This Order, however, was applicable only to Executive agencies and did not affect the Government Printing Office, a Legislative branch agency. Nor was the original act repealed, thus indicating that the original provisions should have been retained in later code editions and included in the recent codification of title 44 (P.L. 90-620, October 22, 1968).

Moreover, the disbursing officer of the Government Printing Office, as a Legislative branch employee, is not entitled to the same relief as that granted to Executive branch officers. The disbursing officer of the Government Printing Office is solely responsible for the accounts of the Government Printing Office, and he alone is chargeable in the event of an error, whereas, under the Act of December 29, 1941, 31 U.S.C. 82a-1, et seq., a disbursing officer in the Executive branch is entitled to rely on the signature of a certifying officer, duly authorized in writing by the head of the agency. The Act also provides, among other things, for the accountability of certifying officers and their right to seek an advance decision from the Comptroller General on a question of law involved in the payment of a voucher which has been presented for certification.

By its terms, however, the Act covers only certifying officers in the Executive branch, and the Comptroller General has so applied it. In 1942 the Librarian of Congress, under his general regulative authority (2 U.S.C. 136), issued instructions fixing responsibility of certifying officers in the Library, patterning bond requirements, etc. after the Act of December 29, 1941. He submitted his proposed bond form to the General Accounting Office for comment and also requested an opinion as to whether the Comptroller General would then extend the same relief to Library of Congress certifying officers as to Executive branch certifying officers, as provided in section 2 and 3 of the Act.

In his answer (B-24904, May 5, 1942, 21 C.G. 987), the Comptroller General held that:

"The plain terms of the recent Act of December 29, 1941, limit its application to cases in which the disbursements are made by disbursement officers under the Executive branch of the Government." He saw no legal bar to the regulations proposed by the Librarian under his authority to prescribe rules and regulations for the Library, but emphasized that "any responsibility or liability so imposed would arise by virtue of the administrative regulations rather than by reason of specific provisions of law and would be for enforcement accordingly."

He stated further that:

"The primary responsibility for the expenditure of, and proper accounting for, public funds is that of the disbursing officer to whom the funds are advanced and that responsibility cannot be shifted to another who may be willing to assume it and to execute a bond for that purpose unless such transfer of responsibility is specifically authorized by law. Insofar as concerns this Office, such an assumption of liability on the part of the certifying officer of the Library would have to be regarded merely as an administrative arrangement whereby the certifying officer would be required to make good certain losses for which the disbursing officer primarily is liable; but this Office would look to the disbursing officer for adjustment of any differences in his accounts—any recovery from the certifying officer or his surety being a matter for administrative consideration." (21 C.G. 987, at 988 and 989)

To remedy this situation, the Library of Congress, in 1957, obtained legislation (Act of June 13, 1957, 2 U.S.C. 1426, et seq.) paralleling

that provided for the Executive branch in 31 U.S.C. 82b, et seq. The purpose of this Bill is to provide the Government Printing Office with similar legislation.

#### SECTION-BY SECTION ANALYSIS

New section 308 will incorporate and expand the terms of the current section.

Subsection (a) authorizes the Public Printer to direct the disbursement functions of the GPO and to appoint the persons necessary to carry out these duties. This subsection also incorporates present section 308(c) which makes the disbursing officer of the Government Printing Office responsible for the funds of the Superintendent of Documents.

Subsection (a) further sets forth the conditions under which the disbursing officer may make disbursements. He is held responsible to ensure that payments are made in strict accord with duly certified and approved vouchers presented in proper form. However, he may be relieved of his accountability where an incorrect payment results from a false, inaccurate or misleading certificate for which responsibility rests upon a certifying officer, duly authorized in writing by the Public Printer.

This provision is similar to that governing disbursing officers in the Executive branch and parallels that governing the Library of Congress (2 U.S.C. 142d).

Subsection (b) (1) is the same as present subsection 308(a) and provides for the continuation and settlement of the accounts of the disbursing officer during a vacancy in that office.

Subsection (b) (2) restates present subsection 308(b). When a deputy disbursing officer is acting in the name of a former or absent disbursing officer, the deputy himself shall be liable for the accounts so entrusted to him and neither the former disbursing officer, nor his estate, shall be accountable for default of the deputy.

Subsection (c) (1) sets forth the obligations of the certifying officer, who must be duly authorized in writing by the Public Printer. A certifying officer shall be held responsible for the existence and correctness of the facts presented in the certificate and for the legality of the proposed payment. He shall be held responsible for the correctness of his computations and be held accountable for the amounts of any improper payment resulting from a false, inaccurate or misleading certificate made by him.

Under this provision, however, the Comptroller General is given the authority, in his discretion, to relieve the certifying officer of liability where he based his certificate on official records and where he did not know or could not reasonably have ascertained the actual facts, or where the obligation was incurred in good faith, payment was not specifically contrary to a statute, and the United States has received value for the payment.

This subsection will relieve the disbursing officer of being the sole accountable officer in the Government Printing Office, and will bring GPO into conformity with the Executive agencies and the Library of Congress.

Subsection (c) (2) states that the enforcement of liability against certifying officers of the Government Printing Office will be in the same manner and to the same extent as is done with respect to other accountable officers. In addition, certifying officers of the Government Printing Office will be given the right to apply to the Comptroller General for an advance decision on a question of law involved in the payment of a voucher presented to them for certification.

This provision parallels the legislation in effect for both the Library of Congress and the Executive branch agencies.

### CONCLUSION

As had been shown, the proposed revision to title 44 will restore certain deleted sections and will, in addition, provide that GPO's disbursing and certifying officers be granted the same responsibilities and privileges as those granted other accountable officers. For the foregoing reasons, it is respectfully requested that the proposed Bill be enacted into law.

### CHANGES IN EXISTING LAW MADE BY THE BILL, AS REPORTED

In compliance with clause 3 of rule XIII of the Rules of the House of Representatives, changes in existing law made by the bill, as reported, are shown as follows (existing law proposed to be omitted is enclosed in black brackets, new matter is printed in *italic*, existing law in which no change is proposed is shown in roman) :

### TITLE 44, UNITED STATES CODE

\* \* \* \* \*

#### Chapter 3.—GOVERNMENT PRINTING OFFICE

Sec.

- 301. Public Printer : appointment.
- 302. Deputy Public Printer : appointment ; duties.
- 303. Public Printer and Deputy Public Printer : compensation.
- 304. Public Printer : vacancy in office.
- 305. Public Printer : employees ; pay.
- 306. Public Printer : employment of skilled workmen ; trial of skill.
- 307. Public Printer : night work.
- 308. Disbursing officer<sup>1</sup> : continuation and settlement of accounts during vacancy in office ; responsibility for accounts ; disbursements for Superintendent of Documents<sup>2</sup> ; *deputy disbursing officer ; certifying officers and employees.*
- 309. Revolving fund for operation and maintenance of Government Printing Office : capitalization ; reimbursements and credits ; accounting and budgeting ; reports.
- 310. Payments for printing, binding, blank paper, and supplies.
- 311. Purchases exempt from the Federal Property and Administrative Services Act.
- 312. Machinery, material, equipment, or supplies from other Government agencies.
- 313. Examining boards : paper ; bindery materials ; machinery.
- 314. Inks, glues, and other supplies furnished to other Government agencies : payment.
- 315. Branches of Government Printing Office ; limitations.
- 316. Detail of employees of Government Printing Office to other Government establishments.
- 317. Special policemen.

\* \* \* \* \*

**§ 308. Disbursing officer; [continuation and settlement of accounts during vacancy in office; responsibility for accounts; disbursements for Superintendent of Documents] deputy disbursing officer; certifying officers and employees**

(a) *The Public Printer shall appoint from time to time a disbursing officer of the Government Printing Office (including the Office of the Superintendent of Documents) who shall be under the direction of the Public Printer. The disbursing officer shall (1) disburse moneys of the Government Printing Office only upon, and in strict accordance with, vouchers certified by the Public Printer or by an officer or employee of the Government Printing Office authorized in writing by the Public Printer to certify such vouchers, (2) make such examination of vouchers as may be necessary to ascertain whether they are in proper form, certified, and approved, and (3) be held accountable accordingly. However, the disbursing officer shall not be held accountable or responsible for any illegal, improper, or incorrect payment resulting from any false, inaccurate, or misleading certificate, the responsibility for which, under subsection (c) of this section, is imposed upon a certifying officer or employee of the Government Printing Office.*

**[(a)](b) (1)** Upon the death, resignation, or separation from office of the disbursing officer **[of the Government Printing Office]**, his accounts may be continued, and payments and **[collections]** collection may be made in his name, by **[the]** *any individual designated as a deputy disbursing officer [or officers designated] by the Public Printer, for a period of time not to extend beyond the last day of the second month following the month in which [his] the death, resignation, or separation occurred. Accounts and payments shall be allowed, audited, and settled, and checks signed in the name of the former disbursing officer by a deputy disbursing officer shall be honored in the same manner as if the former disbursing officer had continued in office.*

**[(b)](2)** A former disbursing officer of the Government Printing Office or his estate may not be subject to any legal liability or penalty for the official accounts or defaults of **[a]** *the deputy disbursing officer acting in the name or in the place of the former disbursing officer. Each deputy disbursing officer is responsible for accounts entrusted to him under [subsection (a)] paragraph (1) of this [section,] subsection, and the deputy disbursing officer is liable for any default occurring during his service under [subsection (a) of this section] such paragraph.*

**[(c)]** Disbursements on account of salaries or other expenses of the office of the Superintendent of Documents shall be made by the disbursing officer of the Government Printing Office, and a statement included in the Public Printer's annual report for each fiscal year.]

(c) (1) *The Public Printer may designate in writing officers and employees of the Government Printing Office to certify vouchers for payment from appropriations and funds. Such officers and employees shall (A) be responsible for the existence and correctness of the facts recited in the certificate or other voucher or its supporting papers and for the legality of the proposed payment under the appropriation or fund involved, (B) be responsible and accountable for the correctness of the computations of certified vouchers, and (C) be accountable for,*

*and required to make restitution to, the United States for the amount of any illegal, improper, or incorrect payment resulting from any false, inaccurate, or misleading certificate made by him, as well as for any payment prohibited by law or which did not represent a legal obligation under the appropriation or fund involved. However, the Comptroller General of the United States, may, at his discretion, relieve such certifying officer or employee of liability for any payment otherwise proper whenever he finds that (i) the certification was based on the official records and that such certifying officer or employee did not know, and by reasonable diligence and inquiry could not have ascertained, the actual facts, or (ii) when the obligation was incurred in good faith, the payment was not contrary to any statutory provision specifically prohibiting payments of the character involved, and the United States has received value for such payment. The Comptroller General shall relieve such certifying officer or employee of liability for an overpayment for transportation services made to any common carrier covered by section 66 of title 49, whenever he finds that the overpayment occurred solely because the administrative examination made prior to payment of the transportation bill did not include a verification of transportation rates, freight classifications, or land grant deductions.*

*(2) The liability of such certifying officers or employees shall be enforced in the same manner and to the same extent as provided by law with respect to the enforcement of the liability of disbursing and other accountable officers. Such certifying officers and employees shall have the right to apply for and obtain a decision by the Comptroller General on any question of law involved in a payment on any vouchers presented to them for certification.*

\* \* \* \* \*



## DISBURSING OFFICER, DEPUTY DISBURSING OFFICER, AND CERTIFYING OFFICERS AND EMPLOYEES OF THE GOVERNMENT PRINTING OFFICE

---

JUNE 27 (legislative day, JUNE 25), 1973.—Ordered to be printed

---

Mr. CANNON, from the Committee on Rules and Administration,  
submitted the following

### REPORT

[To accompany S. 1794]

The Committee on Rules and Administration, to which was referred the bill (S. 1794) to amend section 308 of title 44, United States Code, relating to the disbursing officer, deputy disbursing officer, and certifying officers and employees of the Government Printing Office, having considered the same, reports favorably thereon without amendment and recommends that the bill do pass.

#### PURPOSE

S. 1794 would revise section 308 of title 44, United States Code, relating to the functions of the disbursing officer of the Government Printing Office, and, in addition, provide that certifying officers of the Government Printing Office be responsible for the vouchers they certify for payment to the disbursing officer in the same way as other certifying officers of the Government.

#### BACKGROUND

Since 1923 the disbursement functions of the Government Printing Office have been vested in the Disbursing Clerk, who is charged with accountability for receipts and disbursements of all funds in accordance with the provisions of laws relating to other disbursement officers of the Government. This provision appeared as sections 50 and 51 of title 44, United States Code, until the 1934 edition, but was subsequently omitted from later editions.

The United States Code Annotated explains the deletion by stating that the functions of disbursement of moneys of civilian agencies were transferred to the Treasury Department by section 4 of Executive Order No. 6166, June 10, 1933. That Order, however, was applicable only to Executive agencies and did not affect the Government Printing Office, a Legislative branch agency. Nor was the original act repealed, thus indicating that the original provisions should have been retained in later code editions and included in the recent codification of title 44 (P.L. 90-620, October 22, 1968).

Moreover, the disbursing officer of the Government Printing Office, as a Legislative-branch employee, is not entitled to the same relief as that granted to Executive branch officers. The disbursing officer of the Government Printing Office is solely responsible for the accounts of the Government Printing Office, and he alone is chargeable in the event of an error; whereas, under the Act of December 29, 1941 (31 U.S.C. 82a-1, et seq.), a disbursing officer in the Executive branch is entitled to rely on the signature of a certifying officer, duly authorized in writing by the head of the agency. The Act also provides, among other things, for the accountability of certifying officers and their right to seek an advance decision from the Comptroller General on a question of law involved in the payment of a voucher which has been presented for certification.

By its terms, however, the Act covers only certifying officers in the Executive branch, and the Comptroller General has so applied it. In 1942 the Librarian of Congress, under his general regulative authority (2 U.S.C. 136), issued instructions fixing responsibility of certifying officers in the Library, patterning bond requirements, etc., after the Act of December 29, 1941. He submitted his proposed bond form to the General Accounting Office for comment and also requested an opinion as to whether the Comptroller General would then extend the same relief to Library of Congress certifying officers as to Executive branch certifying officers, as provided in section 2 and 3 of the Act. In his answer (B-24904, May 5, 1942, 21 C.G. 987), the Comptroller General held that—

The plain terms of the recent Act of December 29, 1941, limit its application to cases in which the disbursements are made by disbursement officers under the Executive branch of the Government.

He saw no legal bar to the regulations proposed by the Librarian under his authority to prescribe rules and regulations for the Library, but emphasized that—

any responsibility or liability so imposed would arise by virtue of the administrative regulations rather than by reason of specific provisions of law and would be for enforcement accordingly.

He stated further that—

The primary responsibility for the expenditure of, and proper accounting for, public funds is that of the disbursing officer to whom the funds are advanced and that responsibility cannot be shifted to another who may be willing to assume it and to execute a bond for that purpose unless such transfer of responsibility is specifically authorized by law. Insofar as concerns this Office, such an assumption of liability on the part of the certifying officer of the Library would have to be regarded merely as an adminis-

trative arrangement whereby the certifying officer would be required to make good certain losses for which the disbursing officer primarily is liable; but this Office would look to the disbursing officer for adjustment of any differences in his accounts—any recovery from the certifying officer or his surety being a matter for administrative consideration. (21 C.G. 987, at 988 and 989.)

To remedy this situation the Library of Congress in 1957 obtained legislation (Act of June 13, 1957, 2 U.S.C. 1426, et seq.) paralleling that provided for the Executive branch in 31 U.S.C. 82b, et seq. The purpose of this Bill is to provide the Government Printing Office with similar legislation.

#### SECTION-BY-SECTION ANALYSIS

New section 308 would incorporate and expand the terms of the current section.

Subsection (a) would authorize the Public Printer to direct the disbursement functions of the Government Printing Office and to appoint the persons necessary to carry out these duties. This subsection also incorporates present section 308(c) which makes the disbursing officer of the Government Printing Office responsible for the funds of the Superintendent of Documents. Subsection (a) further sets forth the conditions under which the disbursing officer could make disbursements. He would be held responsible to ensure that payments are made in strict accord with duly certified and approved vouchers presented in proper form. However, he could be relieved of his accountability where an incorrect payment results from a false, inaccurate, or misleading certificate for which responsibility rests upon a certifying officer, duly authorized in writing by the Public Printer. This provision is similar to that governing disbursing officers in the Executive branch and parallels that governing the Library of Congress (2 U.S.C. 142d).

Subsection (b) (1) is the same as present subsection 308(a) and provides for the continuation and settlement of the accounts of the disbursing officer during a vacancy in that office.

Subsection (b) (2) restates present subsection 308(b). When a deputy disbursing officer is acting in the name of a former or absent disbursing officer, the deputy himself would be liable for the accounts so entrusted to him and neither the former disbursing officer, nor his estate, would be accountable for default of the deputy.

Subsection (c) (1) sets forth the obligations of the certifying officer, who would have to be duly authorized in writing by the Public Printer. A certifying officer would be held responsible for the existence and correctness of the facts presented in the certificate and for the legality of the proposed payment. He would be held responsible for the correctness of his computations and accountable for the amounts of any improper payment resulting from a false, inaccurate, or misleading certificate made by him. Under this provision, however, the Comptroller General would be given the authority, in his discretion, to relieve the certifying officer of liability where he based his certificate on official records and where he did not know or could not reasonably have ascertained the actual facts, or where the obligation was incurred in good faith, payment was not specifically contrary to a statute, and the United States has received value for the payment. This subsection

would relieve the disbursing officer of being the sole accountable officer in the Government Printing Office, and would bring GPO into conformity with the Executive agencies and the Library of Congress.

Subsection (c) (2) provides that the enforcement of liability against certifying officers of the Government Printing Office would be in the same manner and to the same extent as is done with respect to other accountable officers. In addition, certifying officers of the Government Printing Office would be given the right to apply to the Comptroller General for an advance decision on a question of law involved in the payment of a voucher presented to them for certification. This provision parallels the legislation in effect for both the Library of Congress and the Executive branch agencies.

A letter dated January 26, 1973, in support of S. 1794, addressed to Senator Howard W. Cannon, chairman of the Committee on Rules and Administration, by H. J. Humphrey, former Acting Public Printer, is as follows:

U.S. GOVERNMENT PRINTING OFFICE,  
OFFICE OF THE PUBLIC PRINTER,  
*Washington, D.C., January 26, 1973.*

HON. HOWARD W. CANNON,  
*Chairman, Committee on Rules and Administration,  
U.S. Senate, Washington, D.C.*

DEAR MR. CHAIRMAN: Enclosed for your consideration is a proposed bill to amend title 44, United States Code, to restore certain sections omitted from the codification concerning the disbursing officer and to provide for accountability and relief of Government Printing Office certifying officers in the same manner as that accorded to other Government certifying officers. Also enclosed is a statement outlining the purpose and background of the requested changes.

It is respectfully requested that this bill be introduced as soon as possible into the present session of Congress. A similar bill was introduced into the House of Representatives last year but no action was taken. This draft also incorporates changes recommended last year by the Legislative Counsel of the Senate.

If you or your staff desire any further information please do not hesitate to call upon me.

Sincerely yours,

H. J. HUMPHREY,  
*Acting Public Printer.*

By letter of April 10, 1973, the present Public Printer, T. F. McCormick, advised Chairman Cannon of his endorsement and support of S. 1794, which had been recommended by his predecessor.

#### CHANGES IN EXISTING LAW

In compliance with subsection 4 of rule XXIX of the Standing Rules of the Senate, changes in existing law made by the bill S. 1794, as reported, are shown as follows (existing law in which no change is proposed is shown in roman; existing law proposed to be omitted is enclosed in black brackets; and new matter is shown in italic):

## SECTION 308 OF TITLE 44, UNITED STATES CODE

## CHAPTER 3.—GOVERNMENT PRINTING OFFICE

Sec.

\* \* \* \* \*

308. Disbursing officer; [continuation and settlement of accounts during vacancy in office; responsibility for accounts; disbursements for Superintendent of Documents.] *deputy disbursing officer; certifying officers and employees.*

\* \* \* \* \*

§ 308. Disbursing officer; [continuation and settlement of accounts during vacancy in office; responsibility for accounts; disbursements for Superintendent of Documents.] *deputy disbursing officer; certifying officers and employees*

(a) *The Public Printer shall appoint from time to time a disbursing officer of the Government Printing Office (including the Office of the Superintendent of Documents) who shall be under the direction of the Public Printer. The disbursing officer shall (1) disburse moneys of the Government Printing Office only upon, and in strict accordance with, vouchers certified by the Public Printer or by an officer or employee of the Government Printing Office authorized in writing by the Public Printer to certify such vouchers, (2) make such examination of vouchers as may be necessary to ascertain whether they are in proper form, certified, and approved, and (3) be held accountable accordingly. However, the disbursing officer shall not be held accountable or responsible for any illegal, improper, or incorrect payment resulting from any false, inaccurate, or misleading certificate, the responsibility for which, under subsection (c) of this section, is imposed upon a certifying officer or employee of the Government Printing Office.*

[(a)] (b) (1) Upon the death, resignation, or separation from office of the disbursing [officer of the Government Printing Office.] *officer*, his accounts may be continued, and payments and [collections] *collection* may be made in his name, by [the deputy disbursing officer or officers designated] *any individual designated as a deputy disbursing officer* by the Public Printer, for a period of time not to extend beyond the last day of the second month following the month in which [his] *the* death, resignation, or separation occurred. Accounts and payments shall be allowed, audited, and settled, and checks signed in the name of the former disbursing officer by a deputy disbursing officer shall be honored in the same manner as if the former disbursing officer had continued in office.

[(b)] (2) A former disbursing officer of the Government Printing [Office, his estate, or the surety on his official bond.] *office or his estate* may not be subject to any legal liability or penalty for the official accounts or defaults or [a] *the* deputy disbursing officer acting in the name or in the place of the former disbursing officer. Each deputy disbursing officer is responsible for accounts entrusted to him under [subsection (a) of this section.] *paragraph (1) of this subsection*, and the deputy disbursing officer [and the sureties upon his bond are] *is* liable for any default occurring during his service under [subsection (a) of this section.] *such paragraph.*

**[(c) Disbursements on account of salaries or other expenses of the office of the Superintendent of Documents shall be made by the disbursing officer of the Government Printing Office, and a statement included in the Public Printer's annual report for each fiscal year.]**

*(c) (1) The Public Printer may designate in writing officers and employees of the Government Printing Office to certify vouchers for payment from appropriations and funds. Such officers and employees shall (A) be responsible for the existence and correctness of the facts recited in the certificate or other voucher or its supporting papers and for the legality of the proposed payment under the appropriation or fund involved, (B) be responsible and accountable for the correctness of the computations of certified vouchers, and (C) be accountable for and required to make restitution to, the United States for the amount of any illegal, improper, or incorrect payment resulting from any false, inaccurate, or misleading certificate made by him, as well as for any payment prohibited by law or which did not represent a legal obligation under the appropriation or fund involved. However, the Comptroller General of the United States, may at his discretion, relieve such certifying officer or employee of liability for any payment otherwise proper whenever he finds that (i) the certification was based on the official records and that such certifying officer or employee did not know, and by reasonable diligence and inquiry could not have ascertained, the actual facts, or (ii) when the obligation was incurred in good faith, the payment was not contrary to any statutory provision specifically prohibiting payments of the character involved, and the United States has received value for such payment. The Comptroller General shall relieve such certifying officer or employee of liability for an overpayment for transportation services made to any common carrier covered by section 66 of title 49, whenever he finds that the overpayment occurred solely because the administrative examination made prior to payment of the transportation bill did not include a verification of transportation rates, freight classifications, or land grant deductions.*

*(2) The liability of such certifying officers or employees shall be enforced in the same manner and to the same extent as provided by law with respect to the enforcement of the liability of disbursing and other accountable officers. Such certifying officers and employees shall have the right to apply for and obtain a decision by the Comptroller General on any question of law involved in a payment on any vouchers presented to them for certification.*



# Ninety-third Congress of the United States of America

## AT THE SECOND SESSION

*Begun and held at the City of Washington on Monday, the twenty-first day of January, one thousand nine hundred and seventy-four*

### An Act

To amend section 308 of title 44, United States Code, relating to the disbursing officer, deputy disbursing officer, and certifying officers and employees of the Government Printing Office.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) section 308 of title 44, United States Code, is amended to read as follows:*

**“§ 308. Disbursing officer; deputy disbursing officer; certifying officers and employees**

“(a) The Public Printer shall appoint from time to time a disbursing officer of the Government Printing Office (including the Office of the Superintendent of Documents) who shall be under the direction of the Public Printer. The disbursing officer shall (1) disburse moneys of the Government Printing Office only upon, and in strict accordance with, vouchers certified by the Public Printer or by an officer or employee of the Government Printing Office authorized in writing by the Public Printer to certify such vouchers, (2) make such examination of vouchers as may be necessary to ascertain whether they are in proper form, certified, and approved, and (3) be held accountable accordingly. However, the disbursing officer shall not be held accountable or responsible for any illegal, improper, or incorrect payment resulting from any false, inaccurate, or misleading certificate, the responsibility for which, under subsection (c) of this section, is imposed upon a certifying officer or employee of the Government Printing Office.

“(b) (1) Upon the death, resignation, or separation from office of the disbursing officer, his accounts may be continued, and payments and collection may be made in his name, by any individual designated as a deputy disbursing officer by the Public Printer, for a period of time not to extend beyond the last day of the second month following the month in which the death, resignation, or separation occurred. Accounts and payments shall be allowed, audited, and settled, and checks signed in the name of the former disbursing officer by a deputy disbursing officer shall be honored in the same manner as if the former disbursing officer had continued in office.

“(2) A former disbursing officer of the Government Printing Office or his estate may not be subject to any legal liability or penalty for the official accounts or defaults of the deputy disbursing officer acting in the name or in the place of the former disbursing officer. Each deputy disbursing officer is responsible for accounts entrusted to him under paragraph (1) of this subsection, and the deputy disbursing officer is liable for any default occurring during his service under such paragraph.

“(c) (1) The Public Printer may designate in writing officers and employees of the Government Printing Office to certify vouchers for payment from appropriations and funds. Such officers and employees shall (A) be responsible for the existence and correctness of the facts recited in the certificate or other voucher or its supporting papers and for the legality of the proposed payment under the appropriation or fund involved, (B) be responsible and accountable for the correctness of the computations of certified vouchers, and (C) be accountable for, and required to make restitution to, the United States for the amount of any illegal, improper, or incorrect payment resulting from any false, inaccurate, or misleading certificate made by him, as well as for any payment prohibited by law or which did not represent a legal obligation under the appropriation or fund involved. However, the Comptroller General of the United States, may, at his

S. 1794—2

discretion, relieve such certifying officer or employee of liability for any payment otherwise proper whenever he finds that (i) the certification was based on the official records and that such certifying officer or employee did not know, and by reasonable diligence and inquiry could not have ascertained, the actual facts, or (ii) when the obligation was incurred in good faith, the payment was not contrary to any statutory provision specifically prohibiting payments of the character involved, and the United States has received value for such payment. The Comptroller General shall relieve such certifying officer or employee of liability for an overpayment for transportation services made to any common carrier covered by section 66 of title 49, whenever he finds that the overpayment occurred solely because the administrative examination made prior to payment of the transportation bill did not include a verification of transportation rates, freight classifications, or land grant deductions.

“(2) The liability of such certifying officers or employees shall be enforced in the same manner and to the same extent as provided by law with respect to the enforcement of the liability of disbursing and other accountable officers. Such certifying officers and employees shall have the right to apply for and obtain a decision by the Comptroller General on any question of law involved in a payment on any vouchers presented to them for certification.”

(b) Item 308 contained in the analysis of chapter 3 of such title 44 is amended to read as follows:

“308. Disbursing officer; deputy disbursing officer; certifying officers and employees.”

*Speaker of the House of Representatives.*

*Vice President of the United States and  
President of the Senate.*

October 9, 1974

Dear Mr. Director:

The following bills were received at the White House on October 9th:

S.J. Res. 123 ✓	H.R. 7954 ✓
S. 1794 ✓	H.R. 9074 ✓
S. 2220 ✓	H.R. 11537 ✓
S. 3362 ✓	

Please let the President have reports and recommendations as to the approval of these bills as soon as possible.

Sincerely,

Robert D. Lindar  
Chief Executive Clerk

The Honorable Ray L. Ash  
Director  
Office of Management and Budget  
Washington, D. C.