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B-142380, Mar. 30, 1960

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B-142380, MAR. 30, 1960

TO THE SECRETARY OF THE TREASURY:

ENCLOSED IS A COPY OF A CIRCULAR LETTER ISSUED TO THE HEADS OF DEPARTMENTS AND INDEPENDENT ESTABLISHMENTS PLACING INTO EFFECT REVISED PROCEDURES FOR PAYMENTS FROM THE APPROPRIATIONS ,20X1706 RELIEF OF INDIVIDUALS AND OTHERS BY PRIVATE AND PUBLIC LAWS," "20X1807 REFUND OF MONEYS ERRONEOUSLY RECEIVED AND COVERED," AND "20X8881 PAYMENT OF UNCLAIMED MONEYS.'

REPRESENTATIVES OF THE BUREAU OF ACCOUNTS, TREASURY DEPARTMENT, HAVE INFORMALLY RAISED SOME QUESTIONS CONCERNING TREASURY'S OPERATIONS UNDER THE CIRCULAR LETTER WHICH APPEAR TO NEED CLARIFICATION.

PROPOSED PAYMENTS TO COMMON CARRIERS, IF ANY, CHARGEABLE TO THE APPROPRIATION "20X1807" SHALL CONTINUE TO BE MADE ONLY ON CERTIFICATES OF SETTLEMENT ISSUED BY THE GENERAL ACCOUNTING OFFICE. ALSO, ANY PROPOSED PAYMENTS CHARGEABLE TO THE APPROPRIATIONS "20X1706," "20X1807," OR "20X8881," CONCERNING THE PROPRIETY OR LEGALITY OF WHICH THE TREASURY DEPARTMENT HAS ANY DOUBT SHOULD BE SUBMITTED TO THE CLAIMS DIVISION OF THE GENERAL ACCOUNTING OFFICE FOR APPROVAL PRIOR TO PAYMENT.

WHERE THE CERTIFYING OFFICER WHO CERTIFIES THE VOUCHER AND SCHEDULE OF PAYMENTS IS DIFFERENT FROM THE CERTIFYING OFFICER WHO CERTIFIES THE BASIC VOUCHERS, WE HAVE CONSISTENTLY APPLIED THE PRINCIPLE THAT THE CERTIFYING OFFICER WHO CERTIFIES THE BASIC VOUCHERS IS RESPONSIBLE FOR THE CORRECTNESS OF SUCH VOUCHERS AND THE CERTIFYING OFFICER WHO CERTIFIES THE VOUCHER-SCHEDULE IS RESPONSIBLE ONLY FOR ERRORS MADE IN THE PREPARATION OF THE VOUCHER-SCHEDULE. CONSEQUENTLY, VOUCHER SCHEDULES, FOR ALL PAYMENTS PROPOSED BY THE MILITARY DEPARTMENTS WHICH ARE CHARGEABLE TO THE ABOVE APPROPRIATIONS, SHOULD BE CERTIFIED BY DESIGNATED CERTIFYING OFFICERS OF THE TREASURY DEPARTMENT AND THEY WILL BE RESPONSIBLE FOR OVERPAYMENTS AND ERRONEOUS PAYMENTS RESULTING SOLELY FROM ERRORS MADE IN THE PREPARATION OF THE VOUCHER-SCHEDULES.

WHEN THE SUBSIDIARY ACCOUNTS UNDER THE TRUST FUND RECEIPT ACCOUNT "UNCLAIMED MONEY OF INDIVIDUALS WHOSE WHEREABOUTS ARE UNKNOWN" ARE RETURNED TO AN AGENCY, THE ADMINISTRATIVE OFFICER OF THE GENERAL ACCOUNTING OFFICE WILL INFORM THE COMMISSIONER OF ACCOUNTS, BUREAU OF ACCOUNTS, TREASURY DEPARTMENT OF SUCH ACTION.

WE APPRECIATE THE COOPERATION OF THE REPRESENTATIVES OF THE TREASURY DEPARTMENT IN THIS MATTER.