1877.

Department No. 13.

Second Comptroller's Office.

Treasury Department,

SECOND COMPTROLLER'S OFFICE,

Washington, D. C., January 23, 1877.

Attention is called to the following Laws and Regulations, and a faithful observance of them enjoined:

1.—Sec. 1764, R. S. "No allowance or compensation shall be made to any officer or clerk by reason of the discharge of duties which belong to any other officer or clerk in the same or any other Department; and no allowance or compensation shall be made for any extra services whatever, which any officer or clerk may be required to perform, unless expressly authorized by law."—(Act August 23, 1842.)

SEC. 1765. "No officer in any branch of the public service, or any other person whose salary, pay, or emoluments are fixed by law or regulations, shall receive any additional pay, extra allowance, or compensation, in any form whatever, for the disbursement of public money, or for any other service or duty whatever, unless the same is authorized by law, and the appropriation therefor explicitly states that it is for such additional pay, extra allowance, or compensation."—(Acts of March 3, 1839, and August 23, 1842.)

Under the foregoing sections double salaries or extra compensation will be disallowed in settlement of accounts.

- 2.—Under section 189, the employment of attorneys or counsel, at the expense of the United States, is forbidden by law. The Department of Justice should be called upon to attend to matters requiring legal action or advice.
- 3.—Sec. 236. "All claims or demands whatever by the United States or against them, and all accounts whatever in which the United States are concerned, either as debtors or as creditors, shall be settled and adjusted in the Department of the Treasury."—(Act March 3, 1817. Compt.'s Digest, par. 11.)

Under this section all claims or accounts requiring semi-judicial action to determine and adjust, or any claim arising out of breach of contract, loss of property, or other uncertain matter, should be referred to the Office of Indian Affairs for consideration and report to the Treasury Department; all current expenses should be paid in, and vouchers rendered with the accounts of, the quarter in which the expense was incurred, or else referred as above required; however, if, from the non-receipt of funds, or other good cause, (which must be fully stated on voucher,) payment cannot be made during the current quarter, or before its accounts are rendered, it may (in exceptional cases) be made in the next succeeding one, but in no case at any later period. The practice of disbursing officers of adjudicating uncertain or doubtful claims, or of including in the current quarter vouchers for expenses incurred long previous, must be discontinued.—(Compt.'s Digest, par 2.)

4.—Disbursing officers are not authorized to pay the heirs or legal representatives of a creditor of the Government the balance due until the accounts of such creditor have been acted upon at the Treasury; however, on special application by the disbursing officer, the amount due being small, he may be authorized by the Comptroller, after an examination of the vouchers at the Treasury, to make payment to the heirs or legal representatives.—(Ibid., par. 744.)

5—An agent paying the balance of salary due his predecessor or other disbursing officer, who is at the time a debtor to the United States, does so in violation of law—such claims must be settled at the Treasury Department.—(Sec. 1766, R. S. Compt.'s Digest, pars. 992, 993.)

6.—It is entirely out of the province of a disbursing officer to rectify alleged errors in the payment of accounts of other officers, or to pay any claims for short allowances on former settlement.—(Digest, par. 762.)

7.—When a disbursing officer makes an illegal or double payment on the order of a superior, he does it at his peril, and the Government reserves the right to charge it to either or both.—(Ibid., 761.)

8. Witnesses to payments or other transactions must affix their signatures opposite every mark witnessed—and certificates of interpreters and others must be worded so as to show distinctly what they are certifying to—in case of payments, by giving names, numbers, or amounts, or all of them. A certificate as to the correctness of the "foregoing" is not sufficiently explicit.

9.—Credit will not be given a disbursing officer for a transfer of funds to an officer or other person not under bonds, until the money has been satisfactorily accounted for.

10.—All official bonds expire with the appointment of the officer. The duration of an appointment may be terminated in various ways: By its own limitation; by removal from office; by death, &c. Bonds given for the faithful performance of duty at a particular agency, or for a specific purpose, are not binding after a transfer of the officer to another field of duty.

11.—An officer having property or funds cannot escape accountability by surrendering it to others not authorized to receive it.—(Digest, par. 746.)

Preserve this with Agency files.

C. C. CARPENTER,

Comptroller