

**Statutory Notes and Related Subsidiaries**

## CHANGE OF NAME

“Government Publishing Office” substituted for “Government Printing Office” in text on authority of section 1301(b) of Pub. L. 113-235, set out as a note preceding section 301 of this title.

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

(a) The Director of the Government Publishing Office shall appoint from time to time a disbursing officer of the Government Publishing Office (including the Office of the Superintendent of Documents) who shall be under the direction of the Director of the Government Publishing Office. The disbursing officer shall (1) disburse moneys of the Government Publishing Office only upon, and in strict accordance with, vouchers certified by the Director of the Government Publishing Office or by an officer or employee of the Government Publishing Office authorized in writing by the Director of the Government Publishing Office 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 Publishing Office.

(b)(1) Upon the death, resignation, or separation from office of the disbursing officer, the accounts of the disbursing officer may be continued, and payments and collection may be made in the name of the disbursing officer, by any individual designated as a deputy disbursing officer by the Director of the Government Publishing Office, 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 Publishing Office or the estate of the disbursing officer 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 the deputy disbursing officer under paragraph (1) of this subsection, and the deputy disbursing officer is liable for any default occurring during the service of the deputy disbursing officer under such paragraph.

(c)(1) The Director of the Government Publishing Office may designate in writing officers and employees of the Government Publishing Office to certify vouchers for payment from appropriations and funds. Such officers and em-

ployees 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 such officer or employee, 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 the discretion of the Comptroller General, relieve such certifying officer or employee of liability for any payment otherwise proper whenever the Comptroller General 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 3726 of title 31, whenever the Comptroller General 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.

(Pub. L. 90-620, Oct. 22, 1968, 82 Stat. 1240; Pub. L. 92-310, title II, §210(b), June 6, 1972, 86 Stat. 204; Pub. L. 93-459, §1(a), Oct. 20, 1974, 88 Stat. 1384; Pub. L. 95-473, §2(a)(5), Oct. 17, 1978, 92 Stat. 1466; Pub. L. 97-258, §3(m)(1), Sept. 13, 1982, 96 Stat. 1066; Pub. L. 113-235, div. H, title I, §1301(b), (c)(1), (i)(4), Dec. 16, 2014, 128 Stat. 2537, 2538.)

## HISTORICAL AND REVISION NOTES

Based on 44 U.S. Code, 1964 ed., §§52a, 63, 73 (part) (June 25, 1910, ch. 384, §1, 36 Stat. 770; Feb. 20, 1923, ch. 98, 42 Stat. 1278; Pub. L. 86-31, May 26, 1959, 73 Stat. 60).

The last paragraph of this section is from former section 73; the remainder of that section will be found in section 1702 of the revision.

Paragraph (a) deleted as executed.

**Editorial Notes**

## AMENDMENTS

2014—Subsec. (a). Pub. L. 113-235, §1301(c)(1), substituted “Director of the Government Publishing Office” for “Public Printer” wherever appearing.

Subsec. (b)(1). Pub. L. 113-235, §1301(i)(4)(A), substituted “the accounts of the disbursing officer” for “his accounts” and “the name of the disbursing officer” for “his name”.

Pub. L. 113-235, §1301(c)(1), substituted “Director of the Government Publishing Office” for “Public Printer”.

Subsec. (b)(2). Pub. L. 113-235, §1301(i)(4)(B), substituted “the estate of the disbursing officer” for “his estate”, “to the deputy disbursing officer” for “to him”, and “the service of the deputy disbursing officer” for “his service”.

Subsec. (c)(1). Pub. L. 113-235, §1301(i)(4)(C), substituted “by such officer or employee” for “by him”, “the discretion of the Comptroller General” for “his discretion”, and in two places “whenever the Comptroller General” for “whenever he”.

Pub. L. 113-235, §1301(c)(1), substituted “Director of the Government Publishing Office” for “Public Printer”.

1982—Subsec. (c)(1). Pub. L. 97-258 substituted “section 3726 of title 31” for “section 244 of title 31”.

1978—Subsec. (c)(1). Pub. L. 95-473 substituted “section 244 of title 31” for “section 66 of title 49”.

1974—Pub. L. 93-459 substituted “Disbursing officer; deputy disbursing officer; certifying officers and employees” for “Disbursing officer: continuation and settlement of accounts during vacancy in office; responsibility for accounts; disbursements for Superintendent of Documents” in section catchline.

Subsec. (a). Pub. L. 93-459 added subsec. (a). Former subsec. (a) redesignated (b)(1).

Subsec. (b)(1). Pub. L. 93-459 redesignated provisions of former subsec. (a) as subsec. (b)(1) and substituted “by any individual designated as a deputy disbursing officer by the Public Printer” for “by the deputy disbursing officer or officers designated by the Public Printer”.

Subsec. (b)(2). Pub. L. 93-459 redesignated provisions of former subsec. (b) as subsec. (b)(2) and substituted “paragraph (1) of this subsection” for “subsection (a) of this section”, and “under such paragraph” for “under subsection (a) of this section”.

Subsec. (c). Pub. L. 93-459 added subsec. (c). Former subsec. (c), relating to disbursements on account of salaries or other expenses of the office of the Superintendent of Documents, was struck out.

1972—Subsec. (b). Pub. L. 92-310 struck out provisions which related to sureties on official bonds.

**Statutory Notes and Related Subsidiaries**

## CHANGE OF NAME

“Government Publishing Office” substituted for “Government Printing Office” in subssecs. (a), (b)(2), and (c)(1) on authority of section 1301(b) of Pub. L. 113-235, set out as a note preceding section 301 of this title.

**§ 309. Revolving fund for operation and maintenance of Government Publishing Office: capitalization; reimbursements and credits; accounting and budgeting; reports**

(a) The revolving fund of \$1,000,000 established July 1, 1953, is available without fiscal year limitation, for—

the operation and maintenance of the Government Publishing Office (except for those programs of the Superintendent of Documents which are funded by specific appropriations), including rental of buildings;

attendance at meetings;  
maintenance and operation of the emergency room;  
uniforms or uniform allowances;  
boots, coats, and gloves;  
repairs and minor alterations to buildings;  
and  
expenses authorized in writing by the Joint Committee on Printing for inspection of Government printing activities.

In addition, the Director of the Government Publishing Office shall provide capital for the fund by capitalizing, at fair and reasonable values as jointly determined by the Director and the Comptroller General, the current inventories, plant, and building appurtenances, except building structures and land, equipment, and other assets of the Government Publishing Office.

(b) The fund shall be—

(1) reimbursed for the cost of all services and supplies furnished, including those furnished other appropriations of the Government Publishing Office, at rates which include charges for overhead and related expenses, depreciation of plant and building appurtenances, except building structures and land, and equipment, and accrued leave; and

(2) credited with all receipts including sales of Government publications, waste, condemned, and surplus property and with payments received for losses or damage to property.

(c) An adequate system of accounts for the fund shall be maintained on the accrual method, and financial reports prepared on the basis of the accounts. The Director of the Government Publishing Office shall prepare and submit an annual business-type budget program for the operations under this fund. This budget program shall be considered and enacted as prescribed by section 9104 of title 31.

(d) The Inspector General of the Government Publishing Office shall audit the financial and operational activities of the Government Publishing Office each year. The audits shall be conducted under the direction of the Joint Committee on Printing. For purposes of the audits, the Inspector General shall have such access to the records, files, personnel, and facilities of the Government Publishing Office as the Inspector General considers appropriate. The Inspector General shall furnish reports of the audits to the Congress and the Director of the Government Publishing Office.

(e) The Director of the Government Publishing Office shall prepare an annual financial statement meeting the requirements of section 3515(b) of title 31, United States Code. Each financial statement shall be audited in accordance with applicable generally accepted Government auditing standards—

(1) by an independent external auditor selected by the Director of the Government Publishing Office, or

(2) at the request of the Joint Committee on Printing, by the Inspector General of the Government Publishing Office.

(f) The Comptroller General of the United States may audit the financial statement pre-