



COMPTROLLER GENERAL OF THE UNITED STATES
WASHINGTON 25

June 18, 1946.

P-57612

The Honorable,

The Postmaster General.

My dear Mr. Fannogan:

I have your letter of April 26, 1946, as follows:

"It has been suggested that postmasters in claiming credit for rental payments on leased quarters be not required to certify that trustees signing rent vouchers are acting within the scope of their authority, and with the approval of the court. It has been further suggested as an alternative that this responsibility be shifted to the lessor.

"It is believed that the suggestion relates more particularly to the case of executors, administrators, guardians, etc.

"This requirement places added responsibility, and frequently considerable work on postmasters, who, of course, cannot properly make such certification without consulting court records, which frequently are not readily available for examination, particularly at post offices not located at county seat towns.

"It is understood that this requirement originated in decision No. 9 Comp. Gen. 154.

"Your decision is desired as to whether there is any way in which postmasters may be relieved of this requirement, and if so, what alternative procedure can be adopted, having in mind the furnishing of any information required by the General Accounting Office in connection with the approval of vouchers covering rental payments in leased post office quarters."

It was stated in 9 Comp. Gen. 154, referred to in your letter, as follows:

"As is well known, executors and administrators or other personal representatives of estates do not continue to so act indefinitely; ordinarily, the estates are closed after a reasonable time and the

executors or administrators discharged after accounting to the court appointing them. There have not been furnished this office for filing with the leases, nor have there been furnished with the vouchers, statements in these cases showing whether the executors or administrators are continuing to act with the approval of the court in the administration of the estates; and in order that this office may be properly advised in connection with the audit and settlement of accounts, it is requested that thereafter each voucher making payments under leases or licenses obtained from executors or administrators of estates, contain a statement thereon signed by the approving officer, to the effect that the respective administrator or executor is continuing to act in the administration of the estate."

As indicated in your letter said decision has been held applicable to rental vouchers executed by trustees.

With respect to the statement in your letter relative to the additional responsibility and work required on the part of postmasters in obtaining such certificates it was stated in decision of March 7, 1942, B-23637, to the then Postmaster General with reference to the responsibility and liability of a postmaster as a certifying officer and a disbursing officer within the purview of the act of December 29, 1941, 55 Stat. 875, 876, as follows:

"The act of December 29, 1941, Public Law 339, relates to disbursing officers under the executive branch of the Government and it must be conceded that postmasters are such disbursing officers. 39 U. S. C. 50, 65. Moneys are to be disbursed by disbursing officers only upon, and in strict accordance with, vouchers duly certified by the head of the department, establishment, or agency concerned, or by an officer or employee thereof duly authorized in writing by such head to certify such vouchers. Authorized officers and employees certifying vouchers are responsible and accountable as provided therein and are required to give bond pursuant to standards prescribed by the Secretary of the Treasury, and under such conditions as may be prescribed by the Secretary of the Treasury. The provisions with respect to certifying officers apply to all authorized officers and employees who certify vouchers to disbursing officers for payment and it is admitted in your Solicitor's opinion that postmasters are certifying officers. The fact that the duties of certifying and disbursing both may be lodged in one person, such as a postmaster, makes such

person both a certifying officer and a disbursing officer, within the meaning and provisions of the act of December 29, 1931. There is no basis for holding that a person is neither a certifying officer nor a disbursing officer simply because such person is both.²

It is noted in your letter that it is suggested that as an alternative to the certification by the postmaster, as previously required, that such responsibility be shifted to the lessor. In view of the representations made in your letter with reference to the work and difficulties encountered by postmasters in obtaining the required certificate in certain instances no objection to such certification by the payee of the voucher would be interposed by this office, with the understanding, however, that such certificate would be accepted by this office only as prima facie evidence of its contents. In other words since the certification of the executor, administrator, trustee, or guardian, as the case may be, would attach to and become a part of the rental voucher, the postmaster, as certifying officer, still would be required under the law to certify the voucher for payment and still would be primarily responsible and accountable for the legality and propriety of such payment.

Respectfully,

(Signed) Lindsay G. Warren

Comptroller General
of the United States