

DEPARTMENT OF THE TREASURY - GENERAL ACCOUNTING OFFICE

JOINT REGULATION NO. 5

(Under Public Law 784, approved September 12, 1950)

Subject: Elimination of the Requirement that certain Warrants be Countersigned in the General Accounting Office

1. Section 115 of the Budget and Accounting Procedures Act of 1950 (31 U.S.C. 66c) provides that when the Secretary of the Treasury and the Comptroller General of the United States determine that existing procedures can be modified in the interest of simplification, improvement, or economy, with sufficient safeguards over the control and accounting for public funds, they may issue joint regulations providing for the waiving, in whole or in part, of the requirements of existing law that warrants be issued and countersigned in connection with the receipt, retention, and disbursement of public moneys and trust funds.

2. Pursuant to the above statute, the Secretary of the Treasury and the Comptroller General of the United States have determined, in the interest of simplification and improvement, that existing procedures with respect to the processing of appropriation warrants be modified to eliminate the requirement that such warrants be countersigned in the General Accounting Office except for those warrants issued pursuant to legislation continuing appropriations until enactment of applicable appropriation acts.

3. All requirements of existing law that warrants be countersigned are hereby waived except as they relate to countersigning of warrants issued pursuant to legislation continuing appropriations until enactment of applicable appropriation acts.

4. Documentation for amounts appropriated will be prepared in accordance with Department of the Treasury Regulations.

5. The Department of the Treasury will continue to consult with the General Accounting Office before issuance of warrants when the legality of issuance and/or the amount requested are in question.

6. Effective Date. This regulation will be effective upon issuance of appropriate regulations by the Department of the Treasury.


Fiscal Assistant Secretary
of the Treasury


Comptroller General of
the United States

September 16, 1974