

(2) in connection with the opening of such bridge to the public, provide for suitable ceremonies honoring George Mason, the American statesman of the Revolutionary War period from the State of Virginia, who drafted the renowned Virginia Declaration of Rights which became the basis for the first ten amendments to the Constitution of the United States.

Approved July 13, 1959.

Public Law 86-87

AN ACT

To provide for payment of annuities to widows and dependent children of Comptrollers General.

July 13, 1959  
[H. R. 7062]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the Budget and Accounting Act of 1921 (42 Stat. 20-27), as amended, is further amended by adding after section 318 a new section designated as section 319 and reading as follows:

Comptrollers  
General.  
Widows and de-  
pendent children,  
annuities.  
31 USC 1.

"SEC. 319. (a) Any Comptroller General of the United States, within six months of the date on which he takes office, or in the case of the Comptroller General currently in office and any retired Comptroller General, within six months after enactment of this section, may in writing elect a reduction in his salary and retirement pay for purposes of survivorship benefits as hereinafter provided.

"(b) There shall be deducted from the salary and retirement pay of any Comptroller General or retired Comptroller General making an election to receive survivorship benefits a sum equal to 3 per centum of his salary and retirement pay.

"(c) Each Comptroller General, or retired Comptroller General, making an election to receive survivorship benefits, shall deposit with the General Accounting Office for covering into the general fund of the Treasury as miscellaneous receipts a sum equal to 3 per centum of his salary and retirement pay received by him as Comptroller General prior to the date current deductions begin from his salary and retirement pay, and of his basic salary, pay, or compensation for service as a Senator, Representative, Delegate, or Resident Commissioner in the Congress of the United States and for any other civilian service which may form the basis of a widow's annuity as provided in subsection (n) of this section, with interest thereon at the rate of 4 per centum per annum to December 31, 1947, and 3 per centum per annum, thereafter, compounded on December 31 of each year. The current deductions from salary or retirement pay shall be regarded as effective as of the date the election of reduced salary and retirement pay for purposes of survivorship benefits is made.

"(d) Notwithstanding the failure of a Comptroller General or a retired Comptroller General to make the deposit under subsection (c), credit shall be allowed for the service rendered, but the annuity of the widow shall be reduced by 10 per centum of the amount of such deposit, computed as of the date of death of a Comptroller General or retired Comptroller General, unless such widow shall elect to eliminate such service entirely from credit under subsections (n) and (o) of this section.

"(e) In case any Comptroller General or retired Comptroller General who has elected to bring himself within the purview of this section shall die while in office, or die while in receipt of retirement pay

in accordance with section 303, after having rendered at least five years of civilian service computed as prescribed in subsections (n) and (o) of this section, for the last five years of which the salary deductions provided for by subsection (b) of this section or the deposits required by subsection (c) of this section have actually been made—

“(1) if such Comptroller General or retired Comptroller General is survived by a widow but not by a dependent child, there shall be paid to such widow an annuity beginning with the day of his death or following the widow's attainment of the age of fifty years, whichever is the later, in an amount computed as provided in subsection (n) of this section; or

“(2) if such Comptroller General or retired Comptroller General is survived by a widow and a dependent child or children, there shall be paid to such widow an immediate annuity in an amount computed as provided in subsection (n) of this section, and there shall also be paid to or on behalf of each such child an immediate annuity equal to one-half the amount of the annuity of such widow, but not to exceed \$900 per year divided by the number of children or \$360 per year, whichever is lesser; or

“(3) if such Comptroller General or retired Comptroller General leaves no surviving widow but leaves a surviving dependent child or children, there shall be paid to or on behalf of each such child an immediate annuity equal to the amount of the annuity to which such widow would have been entitled under paragraph (2) of this subsection had she survived, but not to exceed \$480 per year.

“(f) The annuity payable to the widow hereunder shall be terminable upon her death or remarriage. The annuity payable to a child hereunder shall be terminable upon (1) his attaining the age of eighteen years, (2) his marriage, or (3) his death, whichever first occurs, except that if such child is incapable of self-support by reason of mental or physical disability his annuity shall be terminable only upon death, marriage, or recovery from such disability. In the event of the death of a widow leaving a dependent child or children of a Comptroller General or retired Comptroller General surviving her the annuity of such child or children shall be recomputed and paid as provided in paragraph (3) of subsection (e) of this section. In any case in which the annuity of a dependent child, under this subsection, is terminated, the annuities of any remaining dependent child or children shall be recomputed and paid as though the child whose annuity was terminated had not survived such Comptroller General or retired Comptroller General.

“(g) As used herein—

Definitions.

“(1) The term ‘widow’ means a surviving wife of a Comptroller General or retired Comptroller General who either (A) shall have been married to such individual for at least two years immediately preceding his death or (B) is the mother of issue by such marriage, and who has not remarried.

“(2) The term ‘dependent child’ means an unmarried child, including a dependent stepchild or an adopted child, who is under the age of eighteen years or who, because of physical or mental disability, is incapable of self-support.

“(h) Questions of dependency and disability arising under this section shall be determined by the General Counsel of the General Accounting Office, whose decision shall be final and conclusive.

“(i) In any case in which a Comptroller General who has elected to bring himself within the purview of this section is separated from the service prior to becoming entitled to retirement pay as provided

in section 303, he shall be paid the total amount deducted from his salary, with interest thereon at the rate of 4 per centum per annum to December 31, 1947, and 3 per centum per annum thereafter, compounded on December 31 of each year to date of separation.

“(j) In any case in which (1) any Comptroller General (A) dies in office before completion of five years of civilian service as prescribed in subsections (n) and (o) of this section, or (B) after completing five years of such service dies in office without any survivors entitled to an annuity as provided in subsection (e) of this section, or (2) in any case in which any retired Comptroller General dies without any survivors entitled to an annuity as provided in subsection (e) of this section, the total amount deducted from his salary and retirement pay with interest thereon at the rate of 4 per centum per annum to December 31, 1947, and 3 per centum per annum thereafter, compounded on December 31st of each year to date of death, shall be paid to the person or persons surviving at the date title to payment arises, in the following order of precedence, and such payment shall be a bar to recovery by any other person:

Beneficiaries,  
order of precedence.

“First, to the beneficiary or beneficiaries designated by a writing of a Comptroller General or retired Comptroller General received by the General Accounting Office prior to his death;

“Second, if there be no such beneficiary, to the widow of such Comptroller General or retired Comptroller General;

“Third, if none of the above, to the child or children of such Comptroller General or retired Comptroller General and the descendants of any deceased children by representation;

“Fourth, if none of the above, to the parents of such Comptroller General or retired Comptroller General;

“Fifth, if none of the above, to the duly appointed executor or administrator of the estate of a Comptroller General or retired Comptroller General;

“Sixth, if none of the above, to such other next of kin of such Comptroller General or retired Comptroller General as may be determined by the General Counsel of the General Accounting Office to be entitled under the laws of the domicile of such Comptroller General or retired Comptroller General at time of his death.

“Determinations as to the widow or child of a Comptroller General or retired Comptroller General for the purposes of this subsection shall be made by the General Counsel of the General Accounting Office without regard to the definition of these terms in subsection (g) of this section.

“(k) In any case in which the annuities of all persons entitled to survivor annuities terminate before the aggregate amount of annuity or annuities paid equals the total amount deducted from the salary and retirement pay of a Comptroller General or retired Comptroller General, with interest thereon at 4 per centum per annum to December 31, 1947, and 3 per centum thereafter, compounded on December 31st of each year, to the date of his death, the difference shall be paid in the order of precedence prescribed in subsection (j) of this section.

“(l) Any accrued annuity remaining unpaid upon the termination (other than by death) of the annuity of any survivor of a Comptroller General or retired Comptroller General shall be paid to such survivor. Any accrued annuity remaining unpaid upon the death of any such survivor shall be paid in the following order of precedence:

Accrued annuity,  
disposition.

“First, to the duly appointed executor or administrator of the estate of such person;

"Second, if there is no executor or administrator payment may be made after the expiration of thirty days from the date of death of such survivor, to such individual or individuals as may appear in the judgment of the General Counsel of the General Accounting Office to be legally entitled thereto, and such payment shall be a bar to recovery by any other individual.

Monthly install-  
ments.

"(m) Annuities granted under the terms of this section shall accrue monthly and shall be due and payable in monthly installments on the first business day of the month following the month or other period for which the annuity shall have accrued. None of the moneys mentioned in this section shall be assignable, either in law or equity, or subject to execution, levy, attachment, garnishment, or other legal process.

Computation of  
annuities.

"(n) The annuity of a widow of a Comptroller General or retired Comptroller General who has elected to bring himself within the purview of this section shall be an amount equal to the sum of (1)  $1\frac{1}{4}$  per centum of the average annual salary received by him for service as Comptroller General and any other prior allowable service during the last five years of such service multiplied by the sum of his years of service as Comptroller General, his years of service as a Senator, Representative, Delegate, or Resident Commissioner in the Congress of the United States, his years of prior allowable military service and his years, not exceeding fifteen, of prior allowable service as a congressional employee and (2) three-quarters of 1 per centum of such average annual salary multiplied by his years of any other allowable service, but such annuity shall not exceed  $37\frac{1}{2}$  per centum of such average annual salary and shall be further reduced in accordance with subsection (d) of this section if applicable.

Definitions.

"(o) As used in subsection (n) the term 'service as a congressional employee' means service as defined in section 1(c) of the Civil Service Retirement Act, approved July 31, 1956, 70 Stat. 743 (5 U.S.C. 2251). The term 'allowable military service' means honorable active service not exceeding five years in the aggregate in the Army, Navy, Air Force, Marine Corps, or Coast Guard, including service in the National Guard only when ordered to active duty in the service of the United States, when such military service is not creditable for purposes of retirement or retired pay under any other provision of law. The term 'other prior allowable service' means civilian service as an officer or employee of the United States or the District of Columbia, not otherwise covered by category (1) of subsection (n).

Service credit.

"(p) The total service of a Comptroller General or retired Comptroller General shall be the full years and twelfth parts thereof, excluding from the aggregate the fractional part of a month, if any.

Simultaneity of  
annuities.

"(q) Nothing contained in this section shall be construed to prevent a widow or dependent child eligible therefor from simultaneously receiving an annuity under this section and any annuity (including old age and survivor benefits) to which she would otherwise be entitled under any other law without regard to this section, but, in computing such other annuity service used in the computation of an annuity under this section shall not be credited.

"(r) The annuities and refund of deposits authorized in this section shall be paid from appropriations of the General Accounting Office."

Approved July 13, 1959.