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B-114619 April 17, 1953

Number: B-114619

Date: 1953-04-17

B-114619 April 17, 1953

Captain James W. Penn, Contracting Officer, U.S.A.F. 3800th Air University Wing Maxwell Air Force Base, Alabama

Dear Captain Penn:

References is made to your letter of April 8, 1953, requesting to be advised whether, under the circumstance described therein, an order placed under contract No. AF 33(600)-21823 prior to June 30, 1953, would create a valid obligation against fiscal year 1953 funds.

The contract in question covers printing services from reproduction proofs furnished by the Government. While the contract period is for July 1, 1952, through June 30, 1953, it is provided that the provisions thereof shall continue to govern any delivery orders placed during the contract period. Your question arises because of the fact that, though a delivery order would be placed prior to Junce 30, 1953, preparation of copy of manuscripts has been delayed longer than could be anticipated and, consequently, the reproduction proofs will not be available to send to the contractor until some time during the first quarter of fiscal year 1954.

The question presented by you is not one upon which an authoritative decision may be rendered at your request. See 28 Com. Gen. 401. However, attention is invited to circular letter of September 3, 1941, A-44006, 21 Comp. Gen. 1159, wherein, under circumstances similar to those described in your letter, it was stated in pertinent part that--

"In a number of cases such requisitions have borne notataions to the effect that manuscript and illustrations will follow, and requests have frequently been made by the requisitioning offices, simultaneously with this submission of requisitions or immediately thereafter, for the return of documents which were transmitted with the requisitions in order that they could be further edited or revised. In such instances it is not generally possible for the Government Printing Office to estimate the cost of the job to be performed or to begin work thereon, and the only objective accomplished by presenting requisitions under such circumstances is the improper obligation of a current fiscal year appropriation.

* * *

"The general rule for lawfully obligating a fiscal year appropriation is that the supplies or services are intended to serve a bona fide need of the fiscal

year in which the need arises or to replace stock used in such fiscal year. A requisition improperly issued will not obligate the appropriation current at the time the requisition is issued, and ordinarily where a requisition is issued during one fiscal year and the services are not performed or required until the succeeding fiscal year the appropriation current at the time the services are rendered is properly chargeable with the cost."

While those transactions involved requisitions for printing transmitted to the Government Printing Office near the close of the fiscal year, it appears that what is said therein would be equally applicable to the matter referred to in your letter.

Very truly yours,

Lindsay C. Warrren Comptroller General of the United States