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B-35807 August 10, 1943

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The Honorable, The Secretary of Commerce.

My dear Mr. Secretary:

I have your letter of July 13, 1943, requesting decision whether funds appropriated to your Department for the fiscal year 1943 to complete the work of the Sixteenth Census of the United States may be used during the present fiscal year to complete the work on, and have printed, several reports of data obtained by said census.

It is stated in your letter that due to the great volume of work during the last 18 months on projects for war agencies the Bureau of the Census, Department of Commerce, found itself unable to complete the work on a number of reports of the Sixteenth Decennial Census before the close of the fiscal year ending June 30, 1943; that while the collection and compilation of data for these reports was accomplished before the end of the fiscal year 1943 the finishing touches, so to speak, could not be completed before the time ran out on June 30.

You refer specifically to the report presenting the results of the decennial census of mineral industries and state:

"* * * a portion of the report with a requisition obligating $6,600 was sent forward to the Government Printing Office on June 25, 1943, the Public Printer agreeing to accept the balan ce of the copy as soon as it could be typed in final form by the Bureau for photographing preliminary to printing. At the present time, however, about 600 pages of the report, now available in rough manuscript copy, remains to be typed as a part of this final preparation for printing.

This typing is, in effect, a part of the printing operation in that it subsitutes for letter-press composition, but the cost is not borne by the funds in the allotment for printing but from the allotment of funds for personnel (statistical typists) salaries. Funds to pay the aggregate of about $4,000 in salaries are not available in the regular 1944 fiscal year appropriation for the Census Bureau. However, there remains unexpended in funds appropriated for the Sixteenth Decennial Census in the 1943 fiscal year a sufficient amount to cover this salary expense as well as similar expense in connection with the final preparation of several other reports mentioned hereafter. Unless the Census Bureau can avail itself of these unexpended funds for salaries in connection with offsed copy preparation, it will be necessary, if the report is printed at all, to send the remaining 600 pages forward to the Government Printing Office

for letter- press composition at more than twice the ultimate cost. The actual comparison of costs for this 600-page portion of the report is $15.00 per page for typing and offset, a total of $9,000, as against $37.50 per page, letter-press method, or a total of $22,500.

"In light of the foregoing facts, and in the interest of accomplishing the indicated substantial saving in cost, the following question is submitted:

"Can the Bureau of the Census properly obligate unexpended funds in the Sixteenth Decennial Census appropriation for the 1943 fiscal year to pay the salaries of statistical typists employed in the final typing of material for photolithographic reproduction in order to complete the delivery of such copy to the Public Printer for the final operation of the photographing and printing the report of the Census of Mineral Industries?

"Reference has been made above also to several additional unfinished reports of the Sixteenth Decennial Census. These reports relate to results of the Census of Population and the Census of Agriculture. As in the case of the report on the Census of Mineral Industries, the work on the Population and Agriculture reports also was retarded by diversion of personnel from this work to war projects. There are 15 reports involved, six relating to the Census of Population, and nine to the Census of Agriculture. In the aggregate, they will total about 1600 pages. The cost of the offset copy preparation work, in terms of salaries for the statistical typists, will approximate $15,000 and the actual printing cost by the offset method will be about $18,000, or a total of $33,000. The same work, by the letter-press reproduction method, at $37.50 per page for 1600 pages per thousand copies, would approximately $55,000. The status of these reports differs in one essential, however, from the Census of Mineral Industries report in that no requisition has been sent forward to the Public Printer nor have any obligations been set up against the unexpected Sixteenth Decennial Census appropriation. However, in view of the importance of these reports as a part of the work of the Sixteenth Decennial Census, the following two questions are submitted:

"1. Can the Bureau of the Census now obligate unexpended funds appropriated for completing reports of the Sixteenth Decennial Census in the 1943 fiscal year to cover requisitions on the Public Printer initiated after July 1, 1943, to print such Sixteenth Census reports for which funds are not available in the regular appropriation to the Census Bureau for the 1944 fiscal year?"

"2. Can the Census Bureau properly obligate unexpended funds appropriated to the fiscal year 1943 for completion of reports of the Sixteenth Decennial Census to pay salaries of statistical typists engaged in offset copy preparation work which is necessary as the final step prior to photographing for offset reproduction?"

The appropriation "Expenses of the Sixteenth Census, 1943" as made by the set of July 2, 1942, 56 Stat. 490, provides:

"For completing the work of taking, compiling, and publishing the Sixteenth Census of the United States, as authorized by the Act of June 18, 1929, (13 U.S.C. 201-218), and the national census of housing as authorized by the Act of August 11, 1939 (13 U.S.C. 106, 107), and for carrying on other authorized census work, including personal services and rentals in the District of Columbia and elsewhere; the cost of transcribing State, municipal, and other records;

contracts for the preparation of monographs on census subjects and other work of specialized character which cannot be accomplished through ordinary employment; per diem compensation of employees of the Department of Commerce and other departments and independent establishments of the Government who may be detailed for field work; expenses of attendance at meetings concerned with the collection of statistics, when incurred on the written authority of the Secretary of Commerce; purchase of books of reference, periodicals, maps, newspapers, manuscripts, first-aid outfits for use in the buildings occupied by employees of the census; maintenance, operation, and repair of a passenger-carrying automobile to be used on official business; construction, purchase, exchange, or rental of punching, tabulating, sorting, and other labor-saving machines, including technical, mechanical, and other services in connection therewith; printing and binding, traveling expenses, streetcar fares, and all other contingent expenses in the District of Columbia and in the field, including the obligations chargeable against the appropriation for this purpose for the fiscal year 1942, $3,175,000, together with the unexpensed balance of the appropriation under this head for the fiscal year 1942."

This appropriation does not appear to have been continued for the fiscal year 1944, and with reference to the incurring of obligations under a fiscal year appropriation after the fiscal year for which the appropriation was made has expired, attention is invited to section 3690, Revised Statutes, which provides:

"All balances of appropriations contained in the annual appropriation bills and made specifically for the service of any fiscal year, and remaining expended at the expiration of such fiscal year, shall only be applied to the payment of expenses properly incurred during that year, or to the fulfillment of contracts properly made within the year; and balances not needed for such purposes shall be carried to the surplus fund. This section, however, shall not apply to appropriations known as permanent or indefinite appropriations."

As stated in your letter, the circular of this office (21 Comp. Gen. 1159) relating to attempts of Government agencies to obligate expiring current appropriations by placing orders for printing with the Government Printing Office near the end of a fiscal year, is not necessarily for application in a case such as here involved where the appropriation is made in one fiscal year for a specific purpose and is not continued or repeated in the next fiscal year. Nevertheless, under the provisions of said section 3690, Revised Statutes, some action obligating the appropriation must have been taken while the appropriation was available for the incurring of obligations to justify charging a fiscal year appropriation after its period of availability for obligating purposes has expired.

It appears from your submission that insofar as concerns the decennial census of mineral industries a requisition for its printing was duly placed with the Public Printer before July 1, 1943, and, accordingly, the Sixteenth Census appropriation for 1943 may be considered as properly obligated and available for the cost of work by the Government Printing Office coming within the scope of the requisition. However, said requisition on the Public Printer was limited to the printing work of approximately $6,600 and would not cover the production of the report, or of any substantial portion thereof, entirely by the letter-press method at more than double the cost. Neither could the obligating action of such recognition be considered as warranting the conclusion that funds under the 1943 appropriation were obligated in the sense that the Bureau of the Census is authorized to employ personal services after June 30, 1943, to complete the work

on the report and charge such 1943 appropriation. Accordingly, it must be held that the appropriation "Expenses of the Sixteenth Census, 1943" was obligated during its period of availability only for the cost of printing of the decennial census of mineral industries as contemplated by the requisition to the Public Printer on June 25, 1943.

In view of what is stated above it is obvious that the last two questions numbered 1 and 2 in your letter must be answered in the negative since, with respect to the 15 reports to which they refer, no requisition for their printing had been placed with the Public Printer on or before June 30, 1943. It is noted in this connection that the act of July 1, 1943, Public Law 105, appropriates the sum of $1,900,000 for the Bureau of the Census under the heading "Compiling census reports and so forth." This appropriatin is made available "For salaries and expenses necessary for securing information for and compiling the census reports provided for by law" and while it may cover census reports other than those stemming from the Sixteenth Decennial Census, it is assumed that the latter are census reports provided for or at least authorized by law. Such being the case there would be no objection, insofar as this office is concerned, to charging that appropriation with the cost of completing the reports herein referred to during the present fiscal year.

Respectfully,

Lindsay C. Warren Comptroller General of the United States