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B-50663 June 30, 1945

Number: B-50663

Date: 1945-06-30

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The Honorable, The Secretary of the Navy.

My dear Mr. Secretary:

I have your letter of June 23, 1945 *EXOS:AO(Pub)BJT:onk), as follows:

"The Bureau of Medicine and Surgery in its estimates for 1945 included the sum of $50,000 for the printing of a manual of the Medical Department. The manuscript and illustrations on this manual have been completed by the Bureau, however, certain chapters are now being reviewed by other bureaus and the Judge Advocate General. The review and the revision of this manuscript will not be completed until shortly after 1 July."

"A printing requisition 7335 has been placed with the Public Printer for the production of this manual and partial manuscript delivered. The Government Printing Office has advised us that they are under instructions not to accept printing order on which all manuscript and illustrations will not be received prior to 1 July."

"The Bureau of Medicine and Surgery has not included a request for funds in its 1946 estimates and the printing of this manual. The information contained in the manual is of great importance to the Medical Corps located throughout the world. The Bureau has requested that in view of funds which were provided for in 1945 appropriations and the fact that monies were not requested for the printing of this manual from 1946 funds, that permission be given for the submission of partial manuscript and illustrations shortly after 1 July."

Section 2690, Revised Statutes, provides:

"All balances of appropriations contained in the annual appropriation bills and made specifically for the service of any fiscal year, and remaining unexpended 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 that year; and balance 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."

While 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 that fiscal year or to replace stock used during such fiscal year. However, it has been held by the accounting officers that the appropriation for the expiring

fiscal year may be charged with such costs whenever it is definitely shown that the need existed in that fiscal year and that the agreement or order to supply such need was made before the end thereof. 21 Comp. Dec. 822; 27 id. 640; 20 Comp. Gen. 436.

The appropriation for the Bureau of Medicine and Surgery made in the Naval Appropriation Act, 1945, Public Law 347, approved June 22, 1944, contains no specific provision for printing and binding, but there is contained in said Appropriation Act an item under the heading, "Printing and Binding," reading as follows:

"For printing and binding for the Navy Department and the Naval Establishment executed at the Government Printing Office, $863,000, and, in addition, not to exceed $8,500,000 of appropriations contained in this Act for the Naval Establishment."

Similar provisions are made for the fiscal year 1946 -- Public Law 62, approved May 29, 1945, but it is indicated in your letter that no item was contained in the estimates presented for the fiscal year for the printing of the referral-to manual. Of course the fact standing alone necessarily would not constitute a bar to the changing of the 1946 appropriation for the printing of the manual if there otherwise were shown or established a bona fide obligation under said appropriation.

The question presented by your submission, therefore, boils down to whether the printing of the referred-to manual under the reported facts and circumstances properly is for charging under the 1945 or the 1946 appropriation for printing and binding.

The requisition upon the Public Printer made in this case was not for an incomplete, or unavailable manuscript such as was involved in decision B- 34888, dated June 21, 1943, which required a holding that the requisition there placed did not obligate the appropriation for the fiscal year in which the requisition was placed, but rather, for a substantially completed manuscript. The facts here presented thus appear such as to bring the case within the rule, supra. Establishing that the requisition placed with the Public Printer constituted a proper charge under the 1945 appropriation, 23 Comp. Gen. 82; B-34475, May 18, 1943; and B-46057, January 22, 1945. A copy of this decision should be attached to the requisition upon its resubmission to the Public Printer.

Respectfully,

(Signed) Lindsay C. Warren Comptroller General of the United States