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Richard Springer  
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**DECISION**



**THE COMPTROLLER GENERAL  
OF THE UNITED STATES  
WASHINGTON, D. C. 20549**

FILE: 3-182081

DATE: January 26, 1977

MATTER OF: National Commission on State Workmen's Compensation  
Laws - payment of GPO printing invoices

- DIGEST: 1. Once a Commission expires, the services of all members and employees of the Commission are automatically terminated, and neither the members of the Commission nor any of its employees can thereafter undertake activities on its behalf, whether for the purpose of concluding the affairs of the Commission or otherwise, and such individuals are prohibited from incurring any further obligations chargeable against any appropriation for the work of the Commission.
2. A printing estimate may be used by an agency to establish the level of funds to be obligated when an order for printing is placed with GPO, pending receipt of a bill reflecting actual cost. However, the printing estimate alone, even if written, unaccompanied by the placement of an order, does not satisfy the requirements of 31 U.S.C. § 200(a) for obligating funds.
3. In the instant case, there was no valid obligation under 31 U.S.C. § 200(a) within lifetime of Commission to support payment of printing invoices presented by GPO. Accordingly, such invoices may not be certified for payment.

This decision is in response to a request from an authorized certifying officer of the General Services Administration (GSA) concerning his authority to certify for payment certain invoices submitted by the United States Government Printing Office (GPO) for printing services rendered for the now defunct National Commission on State Workmen's Compensation Laws. GSA had provided certain administrative services, including accounting services, for the Commission pursuant to section 601 of the Economy Act of 1932, as amended, 31 U.S.C. § 686 (1970). The primary issue presented is whether the obligations giving rise to the invoices were properly incurred prior to the termination of the Commission.

The Commission was established by section 27 of the Occupational Safety and Health Act of 1970, 29 U.S.C. § 676 (1970), to undertake

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a comprehensive study and evaluation of State workmen's Compensation laws in order to determine if such laws provide an adequate, prompt, and equitable system of compensation. The statute directed that the Commission report its findings, conclusions, and recommendations to the President and the Congress not later than July 31, 1972, and that on the ninetieth day after it submitted its report, the Commission would cease to exist. On July 31, 1972, the Commission did transmit its report to the President and to the Congress. Accordingly, by statute, the Commission ceased to exist on October 29, 1972.

The Commission never received a specific statutory appropriation for the performance of its duties. All of the monies available to the Commission were transferred from Department of Labor appropriations and were restricted for purposes of obligation to a specific fiscal year.

The request of the GSA certifying officer extends to four invoices submitted by GPO for printing and binding services rendered in response to requisition orders purportedly placed on behalf of the Commission, as follows:

Compendium on Workmen's Compensation

|  | <u>Invoice</u>  | <u>Requisition</u> | <u>Order</u> | <u>Date</u> | <u>Quantity</u> | <u>GPO Jacket No.</u> | <u>Cost</u> |
|--|-----------------|--------------------|--------------|-------------|-----------------|-----------------------|-------------|
| 1.   | 144750          | SC2AR006           |              | 2-28-73     | 5000            | 496632                | \$31,496    |
| <u>Supplemental Studies for the National Commission on State Workmen's Compensation Laws</u> |                 |                    |              |             |                 |                       |             |
| 2.   | Vol. I 166528   | SC2AR005574        |              | 9-06-73     | 5000            | 521688                | \$ 6,691    |
| 3.   | Vol. II 172189  | 674SC2AR005        |              | 9-26-73     | 4727            | 521667                | 8,435       |
| 4.   | Vol. III 179404 | SC2AR005774        |              | 9-26-73     | 4898            | 521668                | 10,794      |

Each of the four listed requisition orders was placed after October 29, 1972, the date the Commission ceased to exist. All of them were signed by the same individual as Executive Officer of the Commission.

There is no doubt that during the life of the Commission, this individual was authorized to place orders with GPO for printing and related services on behalf of the Commission. She had received a delegation of authority from the Chairman of the Commission to perform such function; notice of such delegation was forwarded to and on file at GPO. Therefore her placement of requisitions with GPO on behalf

of the Chairman would satisfy 44 U.S.C. § 1102(c) (1970), *infra*. Nevertheless, once the Commission expired by statute, the services of all members and employees of the Commission were automatically terminated, and neither the members of the Commission nor any of its employees could thereafter undertake activities on its behalf, whether for the purpose of concluding the affairs of the Commission or otherwise. 14 Comp. Gen. 738 (1935). Certainly such individuals are prohibited from incurring any further obligations chargeable against any appropriation for the work of the Commission. 14 Comp. Gen. 490 (1934). Accordingly, since the former Executive Officer of the Commission was without authority to act on behalf of, or to bind, the Commission at the time of the placement of the four requisition orders here involved, the invoices may not be certified for payment unless obligations therefor were properly incurred by other actions, within the meaning of 31 U.S.C. § 200(a) (1970), prior to October 29, 1972.

The pertinent provisions of 31 U.S.C. § 200(a) (1970) are as follows:

"(a) \* \* \* no amount shall be recorded as an obligation of the Government of the United States unless it is supported by documentary evidence of--

"(1) a binding agreement in writing between the parties thereto, including Government agencies, in any manner and form and for a purpose authorized by law, executed before the expiration of the period of availability for obligation of the appropriation of fund concerned for specific goods to be delivered, real property to be purchased or leased, or work or services to be performed; or

\* \* \* \* \*

"(3) an order required by law to be placed with a Government agency \* \* \*."

It is not in dispute that "all printing, binding, and blank-book work for \* \* \* every executive department, independent office and establishment of the Government" must be done at the GPO (44 U.S.C. § 501 (1970)), absent a waiver by the Joint Committee on Printing (44 U.S.C. §§ 502, 504 (1970)). See B-178496, October 9, 1973; George M. Davis v. United States, 59 Ct. Cl. 197 (1924).

We have been informed that neither the GPO nor GSA, which is custodian of the pertinent portions of the Commission's records, has

possession of, or is aware of, any contract concluded prior to October 29, 1972, which would satisfy 31 U.S.C. § 200(a)(1) and encompass the printing work involved here. Rather, GSA states in its submission that the orders were placed "apparently under the impression that cost estimates dated prior to October 31, 1972 had formed the basis of a binding obligation." Certain actions of the former Executive Officer of the Commission tend to support this position. In response to our request for documentary support for her belief that monies had been properly obligated to cover these requisitions prior to the termination of the Commission, she forwarded to us a memorandum dated May 11, 1972, from her to the Chairman of the Commission on the subject of the printing of Commission publications. It stated that the cost estimate for printing to be done at GPO was \$24,000 covering 3,500 copies of each of the following publications: Final Report, 400 pages; Hearings, 2,000 pages; Compendium and Technical Papers, 4,000 pages. She also stated the following in a letter to us:

"Since all of the material was not completed prior to the termination of the Commission, it was necessary to submit supplemental requisitions to GPO as the work was completed. The original order, however, included all publications and was used to obligate funds."

We have implied in the past that the printing estimate may be used by an agency to establish the level of funds to be obligated when an order for printing is placed with GPO, pending receipt of a bill reflecting actual cost. See B-126502, March 13, 1956. However, the printing estimate alone, even if written, unaccompanied by the placement of an order, would not satisfy the requirements of 31 U.S.C. § 200(a). The obtaining of a printing estimate is only the first step in accomplishing work from GPO and normally precedes the submission of an actual order requisitioning printing. See 44 U.S.C. § 1103 (1970). Nor can one, by purporting to supplement a prior requisition order, have the financial liability for the increased quantities relate back to the date of primary obligation. 37 Comp. Gen. 829 (1960). Therefore, for monies to have been properly obligated for payment of these invoices, a requisition order covering the four printing jobs, including sufficient quantities of each item, must have been placed with the GPO on behalf of the Commission prior to October 29, 1972.

In her letter to us, referred to above, the former Executive Officer of the Commission did refer to an "original order" which "included all publications and was used to obligate funds." Although she did not forward a copy of this order to us, she did state in her letter that "I am sure that GSA has copies of all relevant documents." GSA has supplied us with a document which apparently constitutes this "original order" to GPO, and accompanying obligational documentation between the

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Commission and GSA. The purported "original order" is a GPO Standard Form 1 "Printing and Binding Requisition," undated, signed by the former Executive Officer of the Commission, ordering the printing of an unspecified number of books or pamphlets under Requisition No. SC2AR-005, chargeable to appropriation 815.2, with no cost or other information given, except the following appearing at the bottom:

"Costs estimates supplied by GPO for the printing of the following publications: Final Report, Hearings, Compendium, and Technical Papers. Technical Information to be completed by Printing Specialist."

We must conclude for several reasons that this GPO Standard Form 1 cannot support a valid obligation for the work here involved. First, it is questionable whether GPO ever received or accepted this undated GPO Standard Form 1 under Requisition Order No. SC2AR-005 in the form as described above. We have been informally advised by GPO that it currently has no record of this document, although it is possible that it could have been received and destroyed because it was not specific enough to permit any work to be done, particularly since another order was placed under the same requisition number. It is clear that if the undated GPO Standard Form 1 under Requisition No. SC2AR-005 was not received by GPO, the Public Printer could not properly have proceeded with any printing for the Commission because 44 U.S.C. § 1102(c) (1970) provides:

"Printing may not be done without a special requisition signed by the chief of the department, independent agency or establishment and filed with the Public Printer." (Emphasis added.)

Moreover, it is on the bottom of such GPO Standard Form 1 that such chief, or his designated delegate, certifies that the matter ordered to be printed is authorized by law and necessary to the public business, as required by 44 U.S.C. §§ 1102(a) and 1103 (1970). Accordingly, absent receipt of this Form by GPO, no obligations were created and monies could not properly have been set aside for payments therefor.

Second, even assuming that the undated GPO Standard Form 1 was received by GPO, it would not be sufficiently definite to constitute an obligational instrument. As indicated above, not only was the document undated, but it failed to indicate the number of books, pamphlets or pages to be printed or any reference to the estimated cost of the work to be accomplished; nor was the document accompanied by any manuscript or copy on which work could commence. Without some expression of the quantity of work ordered, no meaningful estimate of

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the cost of the work to be performed can be established for obligational purposes, nor can there be assurance that the quantities ordered in future more specific requisitions were contemplated in and encompassed by the earlier incomplete requisition so as to permit relation back of their invoices to the date of placement of the incomplete order. In essence the only consequence arising from the undated GPO Standard Form 1 was an expression that the Commission wanted GPO to print, in quantities to be specified by the Commission in the future, its final report, hearings, compendium and technical papers. However, 44 U.S.C. § 501 (1970) already required that all printing, binding, and blank-book work for every executive department, independent office and establishment of the Government must be done at GPO. No specific obligation was assumed. Any obligation was dependent upon the issuance of future requisition orders.

Accordingly, we find that the undated GPO Standard Form 1 was not sufficiently definite or specific in its terms to constitute an order which could support an obligation of funds. See 44 Comp. Gen. 695 (1965) and 34 Comp. Gen. 459, 462 (1955). Since there was thus no valid obligation within the lifetime of the Commission to support the instant GPO invoices, they may not be certified for payment.

Deputy

*R. F. K. 114*  
Comptroller General  
of the United States