

CHAPTER 15:



FISCAL LAW RESEARCH

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CHAPTER 15

FISCAL LAW RESEARCH

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CHAPTER 15

FISCAL LAW RESEARCH

I. LEGISLATION & STATUTES.

A. Appropriation Acts.

1. On an annual basis, Congress ordinarily passes thirteen (13) regular appropriations acts plus one or more supplemental appropriation acts. 1 U.S. GOV'T ACCOUNTABILITY OFFICE, PRINCIPLES OF FED. APPROPRIATIONS LAW, ch. 1, 1-26, GAO-04-261SP (3d ed. 2004).
2. Some of these acts provide appropriations to a single agency, while others provide appropriations to multiple agencies. 1 U.S. GOV'T ACCOUNTABILITY OFFICE, PRINCIPLES OF FED. APPROPRIATIONS LAW, ch. 1, 1-26 to 1-27, GAO-04-261SP (3d ed. 2004).
3. In recent years, Congress occasionally combined some or all of the appropriations into a consolidated appropriations act. *See, e.g.*, Consolidated Appropriations Act, 2012, Pub. L. No. 112-74, 125 Stat. 726 (2011). Alternatively, Congress occasionally funded some agencies' requirements through a series of continuing resolutions without ever passing an annual appropriation act. *See, e.g.*, Continuing Appropriations Resolution, 2013, Pub. L. No. 113-2 (funding several agencies through the 27 March 2013). A continuing resolution occurs when action on regular appropriation bills is not completed before the beginning of a fiscal year. To fill the funding void, a continuing resolution may be enacted in a bill or a joint resolution to provide funding for the affected agencies for the full year, up to a specified date, or until their regular appropriations are enacted. U.S. GOV'T ACCOUNTABILITY OFFICE, A GLOSSARY OF TERMS USED IN THE FED. BUDGET PROCESS 13-14, GAO-05-734SP (Sept. 2005).
4. In addition to LEXISTM- and WestlawTM-based research, one can utilize the Thomas website (<http://www.thomas.gov>) within the Library of Congress to conduct research on legislation enacted since 1973. This website also has a consolidated listing of appropriation legislation enacted since 1998 and a list of pending appropriation bills for the current or upcoming fiscal year. The Pentagon Library, available at <http://www.whs.mil/library/DODlaw.html>, also contains a listing of and links to Department of Defense appropriation and authorizations acts.

- B. **Organic Legislation.** Organic legislation is legislation that creates a new agency or establishes a program or function within an existing agency that a subsequent appropriation act will fund. This organic legislation provides the agency with authority to conduct the program, function, or mission and to utilize appropriated funds to do so. With relatively rare exceptions, organic legislation does not provide any money. 1 U.S. GOV'T ACCOUNTABILITY OFFICE, PRINCIPLES OF FED. APPROPRIATIONS LAW, ch. 2, 2-40, GAO-04-261SP (2004).
- C. **Authorization Act.** An authorization act is substantive legislation, passed annually by Congress, that authorizes the appropriation of funds for programs and activities. *See* U.S. GOV'T ACCOUNTABILITY OFFICE, A GLOSSARY OF TERMS USED IN THE FED. BUDGET PROCESS 17, GAO-05-734SP (Sept. 2005).
1. Under congressional rules, an authorization of an appropriation is a prerequisite to the appropriation. A point of order may be raised in either house objecting to an appropriation in an appropriation act that is not previously authorized by law. U.S. GOV'T ACCOUNTABILITY OFFICE, A GLOSSARY OF TERMS USED IN THE FED. BUDGET PROCESS 15, GAO-05-734SP (Sept. 2005); 1 U.S. GOV'T ACCOUNTABILITY OFFICE, PRINCIPLES OF FED. APPROPRIATIONS LAW, ch. 2, 2-41, GAO-04-261SP (2004). However, if point of order is not raised, or is raised and not sustained, the provision, if enacted, is no less valid. 1 U.S. GOV'T ACCOUNTABILITY OFFICE, PRINCIPLES OF FED. APPROPRIATIONS LAW, ch. 1, 1-30, GAO-04-261SP (2004).
 2. While there is no general statutory requirement to have an authorization in order for an appropriation to occur, Congress statutorily created certain situations in which it must authorize an appropriation. 1 U.S. GOV'T ACCOUNTABILITY OFFICE, PRINCIPLES OF FED. APPROPRIATIONS LAW, ch. 2, 2-41, GAO-04-261SP (2004). For example, 10 U.S.C. § 114(a) states that “[n]o funds may be appropriated for any fiscal year” for certain purposes, including procurement, military construction, and/or research, development, test and evaluation “unless funds therefore have been specifically authorized by law.”
 3. As a general rule, an authorization act does not provide budget authority. That authority stems from the appropriations act. Congress may choose to place limits in the authorization act on the amount of appropriations it may subsequently provide, however.
- D. **Locating Pertinent Statutes.**

1. The U.S. Code is broken down into titles which typically cover a given subject matter area.
 - a. Example #1: Codified statutes pertaining to the Department of Defense (DoD) are typically found in Title 10, so if I want to find a codified statute dealing only with restrictions on DOD's use of its appropriations, it will likely be found in Title 10. Statutes dealing with all federal employees are generally found in Title 5, so if I want to find a statute that might allow all agencies to use their appropriated funds to pay for employee benefits or training, I would probably start with Title 5.
 - b. Example #2: Statutes pertaining to the Department of State (DoS) are typically found in Title 22. Research into the field of Foreign Assistance will normally entail research into Title 22.
2. You can run a search on either a specialized legal database, such as LEXIS™ or Westlaw™, or on the Government Printing Office (GPO) website, *available at* <http://www.gpo.gov/fdsys/browse/collectionUSCode.action?collectionCode=USCODE>.

II. THE GOVERNMENT ACCOUNTABILITY OFFICE (GAO) AND ADVANCE AGENCY DECISIONS.

- A. The Budget and Accounting Act of 1921 established the Government Accounting Office (now the Government Accountability Office) as an investigative arm of Congress charged with examining all matters relating to the receipt and disbursement of public funds. *See* 31 U.S.C. §§ 701-720. The Comptroller General heads the GAO and issues legal opinions and reports to agencies concerning the availability and use of appropriated funds.
- B. Disbursing officials, certifying officials, and agency heads are entitled to advance decisions. 31 U.S.C. § 3529. GAO also has discretionary authority to render opinions to other individuals or organizations. *See* 1 U.S. GOV'T ACCOUNTABILITY OFFICE, PRINCIPLES OF FED. APPROPRIATIONS LAW, ch. 1, 1-39 to 1-45, GAO-04-261SP (2004) (discussing GAO's rendering of advanced decisions).

- C. As of April 2005, DOD does not recognize the statutory authority of the Comptroller General to shield DOD personnel from financial liability by issuing advance decisions on the use of appropriated funds. U.S. DEP'T OF DEFENSE, REG. 7000.14-R, FINANCIAL MANAGEMENT REGULATION, Vol. 5, Ch. 1, para. 010801 (Jun 2009). DOD FMR, Vol. 5, Ch. 1, para. 010802.E explains:

While an opinion of the CG [Comptroller General] may have persuasive value, it cannot itself absolve an accountable official The Department of Justice has concluded as a matter of law that the statutory mechanism that purports to authorize the CG to relieve Executive Branch Officials from liability (*i.e.*, 31 U.S.C. §§ 3527, 3528, and 3529) is unconstitutional because the CG, as an agent of Congress, may not exercise Executive power, and does not have the legal authority to issue decisions or interpretations of law that are binding on the Executive Branch.

As a result of the Department of Justice's determination, requests for advance decisions must be obtained from an authorized executive branch official. For a description of the process to obtain advanced decisions within DOD, see Chapter 14, Liability of Accountable Officers, of The Judge Advocate General's School Fiscal Law Deskbook.

D. Authority of Comptroller General Decisions

1. The Comptroller General is an officer of the Legislative Branch. See *Bowsher v. Synar*, 478 U.S. 714, 727-32 (1986) (holding Comptroller General is subject to the control of Congress and therefore may not exercise non-legislative power.)
2. The Attorney General has found that because GAO is part of the legislative branch, executive branch agencies are not bound by GAO legal advice and that OLC provides the authoritative interpretations of the law for the Executive Branch. Memorandum for the General Counsels of the Executive Branch, from Steven G. Bradbury, Principal Deputy Assistant Attorney General, Office of Legal Counsel, *Re: Whether Appropriations May be Used for Informational Video News Releases* at 1 (Mar. 11, 2005)(“Bradbury Memo”)(citing *Bowsher*, 478 U.S. at 727-32).

- a. Memorandum for Lois J. Schiffer, Assistant Attorney General, Environment and Natural Resources Division and for John D. Leshy, Solicitor, Department of the Interior, from Todd David Peterson, Deputy Assistant Attorney General, Re: Administrative Settlement of Royalty Determinations at n.7 (July 28, 1998)(“Although the opinions and legal interpretations of the GAO and the Comptroller General often provide helpful guidance on appropriations matters and related issues, they are not binding upon departments, agencies or officers of the executive branch.”)
- b. Authority of GAO Reports. *Statutory Authority to Contract with the Private Sector for Secure Facilities*, 16 Op. O.L.C. 65, 68 n.8 (1992) (“We note that while GAO reports are often persuasive in resolving legal issues, they, like opinions of the Comptroller General, are not binding on the Executive branch.”);
- c. Memorandum for Donald B. Ayer, Deputy Attorney General, from J. Michael Luttig, Principal Deputy Assistant Attorney General, Office of Legal Counsel, *Re: Department of Energy Request to Use the Judgment Fund for Settlement of Fernald Litigation* at 8 (Dec. 18, 1989) (“This Office has never regarded the legal opinions of the Comptroller General as binding upon the Executive.”);
- d. Conflicts. Memorandum for Joe D. Whitley, Acting Associate Attorney General, from William P. Barr, Assistant Attorney General, Office of Legal Counsel, *Re: Detail of Judge Advocate General Corps Personnel to the United States Attorney’s Office for the District of Columbia and the Requirements of the Economy Act (31 U.S.C. §§ 1301, 1535)* at 2 n.2 (June 27, 1989) (“The Comptroller General is an officer of the legislative branch, and historically, the executive branch has not considered itself bound by the Comptroller General’s legal opinions if they conflict with the opinions of the Attorney General and the Office of Legal Counsel.”)

E. Decisions of the Comptroller General of the United States (Comp. Gen.).

1. The Government Printing Office (GPO) prints decisions of the Comptroller General. Prior to September 30, 1994, the GPO distributed written copies of selected decisions.
 - a. Hardbound volumes 1-73; volume No. 73 covers 1993-1994.

- (1) Separate topical indices & digests from 1894 to the present.
- (2) Contains only about 10% of total decisions issued each year.
- (3) No legal distinction between published and unpublished decisions.

b. Example of citation:

Department of the Army - - Purchase of Commercial Calendars,
B-211477, 62 Comp. Gen. 48 (1983).

2. The GPO Access website, <http://www.gpoaccess.gov/gaodecisions/index.html>, contains electronic copies of decisions from October, 1995 thru September 19, 2008. Documents are available as ASCII text and Adobe Acrobat Portable Document Format (PDF) files. On 19 September 2008, GPO signed a partnership agreement with GAO to provide permanent public access to the GAO Comptroller General Decisions database on the GAO website. Comptroller General decisions are now available on the GAO website at <http://gao.gov/legal/index.html>.
3. The GAO website also contains electronic listings and copies of opinions issued within the past month and 6 months respectively. You can also subscribe to a GAO electronic alert that issues daily notifications of the reports, decisions, and opinions that GAO has issued. You may register for this service at <http://www.gao.gov/subscribe/index.php>.
4. Comptroller General's Procurement Decisions (CPD).
 - a. Published by West Publishing Group.
 - b. Contains every decision.
 - c. Loose-leaf reporter updated monthly.
 - d. A separate index volume with three indices.

- (1) B-Number Index.
- (2) Government Volume Index.
- (3) Subject-Matter Index.

e. Example of citation:

Matter of Prohibition on Use of Appropriated Funds for Defense Golf Courses, B-277905, Mar. 17, 1998, 98-1 CPD ¶ 135

F. Principles of Federal Appropriations Law (a.k.a. “The Red Book”).

1. Third edition was published beginning in 2004 by the Government Accountability Office, Office of General Counsel. In 2012, GAO published an annual update of the Third Edition, Volumes I, II and III. The most current version of The Redbook is available at <http://www.gao.gov/legal/redbook.html>.
2. Serves as a detailed fiscal law guide covering those areas of law in which the Comptroller General renders decisions.
3. Example of citation:

1 U.S. GOV'T ACCOUNTABILITY OFFICE, PRINCIPLES OF FED. APPROPRIATIONS LAW, ch. 1, 1-39 to 1-45, GAO-04-261SP (2004).

G. U.S. GOV'T ACCOUNTABILITY OFFICE, TITLE 7 OF THE GAO POLICY AND PROCEDURES MANUAL FOR GUIDANCE OF FEDERAL AGENCIES (1993).

1. A substantial portion of the general guidance issued by GAO to executive agencies was first codified into the GAO Policy and Procedures Manual for Guidance of Federal Agencies in 1957. The manual has 8 major parts called titles. Of these 8 titles, only Title 7 remains viable. The GAO website lists points of contact for information on matters covered by the other titles at <http://www.gao.gov/special.pubs/ppm.html>. This same website contains a link to Title 7.

2. Title 7 is entitled “Fiscal Procedures” and it contains requirements related to collections, disbursements, appropriations, and accountable officers’ accounts. The GAO point of contact for Title 7 is a Mr. Tom Armstrong, (202) 512-8257.

H. U.S. GOV’T ACCOUNTABILITY OFFICE, A GLOSSARY OF TERMS USED IN THE FED. BUDGET PROCESS 15, GAO-05-734SP (Sept. 2005).

1. The Glossary fulfills part of GAO’s statutory responsibility to publish standard terminology, definitions, classifications, and codes for federal fiscal, budgetary, and program-related information. 31 U.S.C. § 1112. The Glossary is available at <http://www.gao.gov/new.items/d05734sp.pdf>.
2. It is a basic reference document for the Congress, federal agencies, and others interested in the federal budget-making process.

III. BUDGET REQUESTS.

A. Agencies are required to justify their budget requests. *See* FEDERAL OFFICE OF MANAGEMENT AND BUDGET, CIRCULAR NO. A-11, PREPARATION, SUBMISSION, AND EXECUTION OF THE BUDGET (August 2012), *available at* http://www.whitehouse.gov/omb/circulars_all_current_year_all_toc.

B. Within DOD, Volumes 2A and 2B of the DOD Financial Management Regulation (DOD FMR) provide guidance on the documentation that must be generated to support defense budget requests. *See* U.S. DEP’T OF DEFENSE, REG. 7000.14-R, FINANCIAL MANAGEMENT REGULATION, Vols. 2A, 2B (Oct. 2008), *available at* <http://www.defenselink.mil/comptroller/fmr/>. These documents are typically referred to as Justification Books, with a book generated for each appropriation. Within Volume 2A and 2B:

1. Chapter 2 deals with justification documents supporting the Military Personnel Appropriations (also known as “M documents”).
2. Chapter 3 deals with justification documents supporting the Operations and Maintenance Appropriations (also known as “O documents”).
3. Chapter 4 deals with justification documents supporting the Procurement Appropriations (also known as “P documents”).

4. Chapter 5 deals with justification documents supporting the Research, Development, Test and Evaluation Appropriations (also known as “R documents”).
 5. Chapter 6 deals with justification documents supporting the Military Construction Appropriations (also known as “C documents”).
- C. The budget request is originated by the actual end user of the funds and is filtered through agency command channels until it is ultimately reviewed by the Office of Management and Budget and submitted by the President as part of the federal government’s overall budget request.
- D. These justification documents contain a description of the proposed purpose for the requested appropriations. An agency may reasonably assume that appropriations are available for the specific purpose requested, unless otherwise prohibited.
- E. Agencies generally place their past and current year budget submissions onto the web.
1. The President’s overall budget materials can be found at:
<http://www.gpoaccess.gov/usbudget/> as well as at:
<http://www.whitehouse.gov/omb/budget/>.
 2. The Defense-wide budget materials can be found at:
<http://www.defenselink.mil/comptroller/>.
 3. The Army’s budget materials can be found at:
<http://asafm.army.mil/offices/BU/BudgetMat.aspx?OfficeCode=1200>.
 4. The Air Force’s budget materials can be found at:
<http://www.saffm.hq.af.mil/budget/>.
 5. The Navy’s budget materials can be found at:
<http://www.finance.hq.navy.mil/fmb/13pres/books.htm>.
 6. The National Aeronautic and Space Administration’s budget materials can be found at: <http://www.nasa.gov/about/budget/index.html>.

7. The Federal Aviation Administration's budget can be found at: <http://www.faa.gov/about/budget/>.
8. The Environmental Protection Agency's budget materials can be found at: <http://www.epa.gov/ocfo/budget/index.htm>.
9. The Department of the Interior's budget materials can be found at: <http://www.doi.gov/budget/>.
10. The Department of Homeland Security's budget materials can be found at: <http://www.dhs.gov/dhs-budget>.
11. The Department of State's budget materials can be found at: <http://www.state.gov/s/d/rm/c6113.htm>.

IV. AGENCY REGULATIONS.

- A. Background. *See generally* 1 U.S. GOV'T ACCOUNTABILITY OFFICE, PRINCIPLES OF FED. APPROPRIATIONS LAW, ch. 3, GAO-04-261SP (2004). When Congress enacts organic legislation establishing a new agency or giving an existing agency a new function or program, it rarely prescribes exact details about how the agency will carry out that new mission. Instead, Congress leaves it up to the agency to implement the statutorily-delegated authority in agency-level regulations.
- B. Deference. If an agency, in creating a regulation, interprets a statute, that interpretation is granted a great deal of deference. Thus, if an agency regulation determines appropriated funds may be utilized for a particular purpose, that agency-level determination will normally not be overturned unless it is clearly erroneous.
- C. Additional Restrictions. Agency-level regulations may also place restrictions on the use of appropriated funds.

Example: The GAO has determined that all federal agencies may purchase commercially-prepared business cards using appropriated funds. Each of the defense services has determined it will only buy commercially prepared business cards for a very limited category of personnel. Everyone else within DOD generally must buy card stock and prepare their own cards in-house. *See, e.g.*, U.S. DEP'T OF ARMY, REG. 25-30, THE ARMY PUBLISHING PROGRAM para. 7-11 (27 Mar. 2006); U.S. DEP'T OF THE AIR FORCE, INSTR. 65-601, VOL. 1, BUDGET

GUIDANCE AND PROCEDURES para. 4.44 (Aug. 16, 2012); Department of the Navy (Financial Management and Comptroller) Financial Policy Manual, NAVSO P-1000, Rev. through Change 67 (Dec. 12, 2002).

D. Researching Regulations.

1. Agency Publication Websites. The DOD and many of the civilian agencies have websites containing electronic copies of most of their regulations. Unfortunately, not all agency publication websites allow you to perform a boolean search of the text of the regulations. For example, the Army website below only permits a search of the titles (not the text) of the regulations.
 - a. DOD Regulations. The Defense Technical Information Center (DTIC) provides electronic access to all DoD Regulations, Directives, and Instructions at: <http://www.dtic.mil/whs/directives/>.
 - b. Army Regulations. The U.S. Army Publishing Directorate (APD) provides electronic access to all Army Regulations, Directives, and Pamphlets at: <http://www.apd.army.mil/>.
 - c. Air Force Regulations. The U.S. Air Force E-Publishing site provides electronic access to all Air Force Instructions, Regulations, Directives, and Pamphlets at: www.e-publishing.af.mil/.
 - d. Navy Regulations. The Department of the Navy Issuances Website provides electronic access to all Navy Instructions, Publications, and Manuals at: <http://doni.daps.dla.mil/default.aspx>.
 - e. Marine Corps Regulations. The Marine Corps Combat Development Command provides electronic access to all Marine Publications at: <http://www.marines.mil/News/Publications/ELECTRONICLIBRARY.aspx>.
 - f. Joint Publications. The Defense Technical Information Center (DTIC) provides electronic access to all Joint Publications at: http://www.dtic.mil/doctrine/s_index.html.

- g. Coast Guard Regulations. The U.S. Coast Guard Directives and Publications Division provides electronic access to all Coast Guard Directives, Instructions, and Notices at:
www.uscg.mil/directives/default.asp.
 - h. JAGCNET. Those individuals with a DOD approved CAC may conduct a search of the text of all publications contained within the JAGCNET library of publications (most DOD regulations and TJAGSA deskbooks) at www.jagcnet.army.mil.
2. Specialized Websites. In addition to the above websites that compile all agency regulations into one location, there are various other websites that contain regulations specific to the fiscal arena. These include:
- a. Department of Defense Financial Management Regulation. U.S. DEP'T OF DEFENSE, REG. 7000.14-R, FINANCIAL MANAGEMENT REGULATION, *available at*, <http://www.defenselink.mil/comptroller/fmr/>, establishes requirements, principles, standards, systems, procedures, and practices needed to comply with statutory and regulatory requirements applicable to the Department of Defense. This 15 volume set of regulations contains a very user-friendly, key word-searchable function. Much of this regulation deals with accounting practices, but there are also some fiscal policies embedded within it as well, including:
 - (1) Volume 2A, Budget Formulation and Presentation. For example, Chapter 1, General Information, provides funding policies for determining investment and expense costs.
 - (2) Volume 3, Budget Execution—Availability and Use of Budgetary Resources. For example, Chapter 8, Standards for Recording and Reviewing Commitments and Obligations, provides guidance on the proper year fund to charge for increased costs resulting from contract claims and modifications, among many other matters.
 - (3) Volume 10, Contract Payment Policy and Procedures.
 - (4) Volume 11B, Reimbursable Operations, Policies and Procedures—Working Capital Funds.

- (5) Volume 13, Nonappropriated Funds Policy and Procedures.
 - (6) Volume 14, Administrative Control of Funds and Antideficiency Act Violations.
 - (7) Volume 15, Security Assistance Policy and Procedures.
- b. Defense Finance and Accounting Service (DFAS) Regulations. DFAS handles the finance and accounting services for DOD. It is organized into geographic regions which are assigned a specific DOD service or organization to support (i.e. the Indianapolis office provides services to the Army). The DFAS for DOD Library is available at: <https://dfas4dod.dfas.mil/library/>. Examples of specific DFAS regulations:
- (1) DFAS-IN MANUAL 37-100-20XX, THE ARMY MANAGEMENT STRUCTURE (20XX). This regulation assigns most types of expenditures to a specific appropriation. The manual is reissued every FY (XX in the title = the appropriate FY) and is available at: <http://www.asafm.army.mil/offices/BU/Dfas37100.aspx?OfficeCode=1200>.
 - (2) DFAS-IN REGULATION 37-1, FINANCE AND ACCOUNTING POLICY IMPLEMENTATION, *available at* <http://www.asafm.army.mil/offices/BU/Dfas371.aspx?OfficeCode=1200>.
 - (3) DFAS-DE INTERIM GUIDANCE ON PROCEDURES FOR ADMINISTRATIVE CONTROL OF APPROPRIATIONS AND FUNDS MADE AVAILABLE TO THE AIR FORCE (Sep. 1999) (formerly DFAS-DE 7200.1-R and AFR 177.16), *available at* <https://dfas4dod.dfas.mil/library/publication/dfaspubsAF.htm>.
 - (4) DFAS-DE 7000.4.R, Accounting for Obligations (Sept. 2006), *available at* <https://dfas4dod.dfas.mil/library/publication/dfaspubsAF.htm>.

- (5) INTERIM GUIDANCE ON ACCOUNTING FOR COMMITMENTS (Oct. 2003) (formerly DFAS-DE 7000.5-R and AFR 170-13), *available at* <https://dfas4dod.dfas.mil/library/publication/dfaspubsAF.htm>.
 - (6) DFAS-DE INTERIM GUIDANCE ON PROCEDURES FOR TRAVEL ACCOUNTING OPERATIONS (Jul. 2001) (formerly DFAS-DE 7010.3-R and AFR 177-103), *available at* <https://dfas4dod.dfas.mil/library/publication/dfaspubsAF.htm>.
- c. Defense Financial Management and Comptroller Websites. The DOD and each of the Services have a website which provide a wealth of information related to fiscal and other financial issues:
- (1) DOD Comptroller at: <http://www.defenselink.mil/comptroller/>.
 - (2) Army Financial Management and Comptroller at: <http://www.asafm.army.mil/>.
 - (3) Air Force Financial Management and Comptroller at: <http://www.saffm.hq.af.mil/>.
 - (4) Navy Financial Management and Comptroller at: <http://www.finance.hq.navy.mil/FMC/>.

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APPENDIX A

GOVERNMENT CONTRACT AND FISCAL LAW WEBSITES AND ELECTRONIC

NEWSLETTERS

The table below contains hypertext links to websites that practitioners in the government contract and fiscal law fields utilize most often. If you are viewing this document in an electronic format, you should be able to just click on the web address in the second column resulting in your computer's web browser automatically opening and taking you to the requested website.

Website Name	Web Address
A	
ABA Lawlink Legal Research Jumpstation:	http://www.abanet.org/tech/ltrc/lawlink/home.html
ABA Network	http://www.abanet.org/
ABA Public Contract Law Journal (PCLJ)	http://www.abanet.org/contract/operations/lawjournal/journal.html
ABA Public Contract Law Section	http://www.abanet.org/contract/admin/home.html
Ability One	http://www.abilityone.gov/index.html
Acquisition Review Journal	http://www.dau.mil/pubscats/Pages/ARJ.aspx
Defense Acquisition Portal	https://dap.dau.mil/Pages/Default.aspx
ACQ Web- Office of the Undersecretary Of Defense for Acquisition & Tech	http://www.acq.osd.mil/
Air Force Acquisition	http://ww3.safaq.hq.af.mil/
Air Force Alternative Dispute Resolution (ADR) Program	http://www.adr.af.mil
Air Force Audit Agency	http://www.aaaa.af.mil/
Air Force Civil Engineer Support Agency	http://www.afcesa.af.mil/
Air force FAR Supplement	http://farsite.hill.af.mil/vfaffara.htm
Air Force Contracting Home Page	http://ww3.safaq.hq.af.mil/contracting/
Air Force Financial Management & Comptroller	http://www.saffm.hq.af.mil/
Air Force General Counsel	http://www.safgc.hq.af.mil/
Air Force Site, FAR, DFARS, Fed Reg	http://farsite.hill.af.mil/
Air Force Home Page	http://www.af.mil/

Website Name	Web Address
A	
Air Force Logistics Management Agency	http://www.aflma.hq.af.mil/
Air Force Materiel Command FAR Supplement	http://farsite.hill.af.mil/vfafmc1.htm
Air Force Materiel Command Staff Judge Advocate	https://www.afmc-mil.wpafb.af.mil/HQ-AFMC/JA/
Air Force Publications	http://www.e-publishing.af.mil/
Acquisition Central	http://www.acquisition.gov/
Anti-Deficiency Act violation database - GAO	http://gao.gov/legal/lawresources/antideficiencyreports.html
Anti-Deficiency Act Investigation Manual	http://asafm.army.mil/offices/fo/ada.aspx?OfficeCode=1500
Armed Services Board of Contract Appeals	http://www.asbca.mil/
Armed Services Board of Contract Appeals Rules, EAJA and ADR procedures	http://www.asbca.mil/Rules/rules.html
Army Acquisition (ASA(ALT))	http://www.army.mil/asaalt
Army Audit Agency	http://www.hqda.army.mil/AAAWEB/
Army Corps of Engineers Home Page	http://www.usace.army.mil/
Army Corps of Engineers Legal Services	http://www.usace.army.mil/CECC/Pages/Home.aspx
AFARS – Army Federal Acquisition Regulation Supplement	http://farsite.hill.af.mil/vfafara.htm
Army Financial Management & Comptroller	http://www.asafm.army.mil/
Army General Counsel	http://www.hqda.army.mil/ogc/
Army General Counsel Ethics Page	http://ogc.hqda.pentagon.mil//Practice_Groups/Ethics_Fiscal.aspx
Army Home Page	http://www.army.mil/
Army Materiel Command Web Page	http://www.amc.army.mil/
Army Materiel Command Command Counsel	http://www.amc.army.mil/pa/COMMANDCOUNSEL.asp
Army Portal	https://www.us.army.mil/portal/portal_home.jhtml
Army Publications	http://www.apd.army.mil/
Army Program Executive Office for Simulation, Training & Instrumentation (PEO STRI)	www.peostri.army.mil

Website Name	Web Address
<u>B</u>	
Bid Protest, GAO Material	http://gao.gov/legal/bids/bidprotest.html
Bid Protests Webpage from the American Bar Association (ABA) Public Contract Law Section	http://apps.americanbar.org/dch/committee.cfm?cm=PC402000
Budget of the United States	http://www.whitehouse.gov/omb/budget
<u>C</u>	
CASCOM Home Page	U.S. Army Combined Arms Support Command (CASCOM)
CECOM	http://cecom.army.mil/
CENTCOM Contracting	http://www2.centcom.mil/sites/contracts/Pages/Default.aspx
Center for Law and Military Operations (CLAMO)	https://www.jagcnet.army.mil/8525751D00557E7EF
Central Contractor Registration (CCR)	http://www.sam.gov/
Civilian Board of Contract Appeals	http://www.cbca.gsa.gov/
Coast Guard Home Page	http://www.uscg.mil
Code of Federal Regulations	http://www.gpo.gov/fdsys/browse/collectionCfr.action?collectionCode=CFR
Commission on Wartime Contracting	http://www.wartimecontracting.gov/
Comptroller General Decisions	http://gao.gov/legal/index.html
Comptroller General Bid Protest Decisions	http://gao.gov/legal/bids/bidprotest.html
Comptroller General Legal Products	http://www.gao.gov/legal.htm
Congressional Documents via Thomas	http://thomas.loc.gov/
Congressional Record	http://www.gpo.gov/fdsys/browse/collection.action?collectionCode=CREC
Contract Pricing References Guides	http://www.acq.osd.mil/dpap/cpf/contract_pricing_reference_guides.html
Contractor on the Battlefield Resource Library	http://www.aschq.army.mil/home/BattlefieldResourceLibrary.html
Cornell University Law School (extensive list of links to legal research sites)	www.law.cornell.edu
Cost Accounting Standards Board (CASB)	http://www.whitehouse.gov/omb/procurement_casb
Court of Appeals for the Federal Circuit (CAFC)	http://www.cafc.uscourts.gov/
Court of Federal Claims	www.uscfc.uscourts.gov

Website Name	Web Address
D	
Davis Bacon Wage Determinations DCAA - Electronic Audit Reports	http://www.wdol.gov/ http://www.dcaa.mil/FOIA/FOIA_Reading_Room.html
Defense Contract Audit Agency (DCAA) DCAA Contract Audit Manual Debarred List (known as the Excluded Parties Listing System)	Defense Contract Audit Agency (DCAA) www.dcaa.mil/cam.htm http://epls.arnet.gov
Defense Acquisition University Publications & Periodicals	http://www.dau.mil/pubscats/default.aspx
Defense Acquisition Regulations Directorate (the DAR Council)	http://www.acq.osd.mil/dpap/dars/index.htm
Defense Acquisition University (DAU) Defense Competitive Sourcing & Privatization	http://www.dau.mil/ http://www.acq.osd.mil/ie/housing.shtml
Defense Comptroller Defense Contract Management Agency (DCMA)	http://www.dtic.mil/comptroller/ http://www.dcm.mil/
Defense Finance and Accounting Service (DFAS)	http://www.dod.mil.dfas/
Defense Finance and Accounting Service (DFAS) IN Manual 37-100	http://www.asafm.army.mil/secretariat/document/dfas37-100/dfas37-100.asp
Defense Logistics Agency (DLA) Defense Procurement and Acquisition Policy: Contingency Contracting	http://www.dla.mil/default.aspx http://www.acq.osd.mil/dpap/pacc/cc/index.html
Defense Standardization Program	http://dsp.dla.mil/
Defense Tech Info. Ctr home page Department of Commerce, Office of General Counsel, Contract Law Division	http://www.dtic.mil http://www.ogc.doc.gov/contract_law.html
Department of Energy Acquisition Guide	http://management.energy.gov/policy_guidance/Acquisition_Guide.htm
Department of the Interior Acquisition Regulation	http://www.doi.gov/pam/aindex.html
Department of Justice	http://www.usdoj.gov
Department of Justice Legal Opinions	http://www.usdoj.gov/olc/opinionspage.htm
Department of Navy Issuances (DONI) website	http://doni.daps.dla.mil/default.aspx
Department of Veterans Affairs	http://www.va.gov
DFARS Web Page (Searchable)	www.acq.osd.mil/dpap/dars/dfars/index.html
DOD Busopps	http://www.dodbusopps.com/
DOD Financial Management Regulations	http://www.dtic.mil/comptroller/fmr/
DOD General Counsel	http://www.defenselink.mil/dodgc/
DOD Home Page	http://www.defenselink.mil

Website Name	Web Address
<u>D</u>	
DOD Inspector General (Audit Reports)	http://www.dodig.mil/audit/reports/
DOD Instructions and Directives	http://www.dtic.mil/whs/directives/
DOD Pubs & Regs	http://www.dtic.mil/whs/directives/corres/pub1.html
DOD Purchase Card Program	http://dodgpc.us.army.mil/
DOD Standards of Conduct Office (SOCO)	http://www.defenselink.mil/dodgc/defense_ethics/
<u>E</u>	
Estrategy	http://www.estrategy.gov/
Excluded Parties Listing System	http://www.sam.gov
Executive Orders	http://www.gpoaccess.gov/executive.html#presidential
-	
<u>F</u>	
Federal Acquisition Institute (FAI)	http://www.fai.gov/
Federal Acquisition Regulation (FAR)	https://www.acquisition.gov/far/
FAR Site (Air Force) (searchable; contains other procurement regulations)	http://farsite.hill.af.mil/
Federal Business Opportunities (FedBizOpps)	http://www.fedbizopps.gov/
Federal Legal Information Through Electronics (FLITE)	https://aflsa.jag.af.mil/php/dlaw/dlaw.php
Federal Marketplace	http://www.fedmarket.com/
Federal Prison Industries, Inc (UNICOR)	http://www.unicor.gov/
Federal Procurement Data System	https://www.fpds.gov/
Federal Register via GPO Access	http://www.gpoaccess.gov/nara/index.html
Financial Operations (Jumpsites)	http://www.asafm.army.mil
Financial Management Regulation (DOD)	http://www.dtic.mil/comptroller/fmr/
FindLaw	http://www.findlaw.com
Fiscal Budget Process Dictionary	http://www.gao.gov/new.items/d05734sp.pdf
<u>G</u>	
Government Accountability Office (GAO) Comptroller General Appropriation Decisions	http://www.gao.gov/decisions/appro/appro.htm
Government Accountability Office (GAO) Comptroller General Bid Protest Decisions	http://www.gao.gov/decisions/bidpro/bidpro.htm
Government Accountability Office (GAO) Comptroller General Decisions via GPO Access	http://www.gpoaccess.gov/gaodecisions/index.html

Website Name	Web Address
<u>G</u>	
Government Accountability Office (GAO)	http://www.gao.gov/legal.htm
Comptroller General Legal Products	
GAO Home Page	http://www.gao.gov/
GovCon (Government Contracting Industry)	http://www.govcon.com/content/homepage
Government Online Knowledge Portal	http://www.golearn.gov/
Government Printing Office (GPO)	http://www.gpo.gov
GSA Advantage	http://www.gsaadvantage.gov
<u>J</u>	
JAGCNET (Army JAG Corps Homepage)	http://www.jagcnet.army.mil/
JAGCNET (The JAG Legal Center & School (TJAGLCS) homepage)	https://www.jagcnet.army.mil/8525736A005BC8F9
Joint Electronic Library (Joint Publications)	http://www.dtic.mil/doctrine/s_index.html
<u>L</u>	
Library of Congress	http://www.loc.gov/index.html
<u>M</u>	
Marine Corps Home Page	http://www.usmc.mil
MWR Home Page (Army)	http://www.ArmyMWR.com
<u>N</u>	
NAF Financial (Army)	http://www.armymwr.org/financialmanagement/default.aspx
National Aeronautics and Space Administration (NASA) Acquisition	http://prod.nais.nasa.gov/cgi-bin/nais/index.cgi
National Industries for the Blind	www.nib.org
National Industries for the Severely Handicapped (NISH)	www.nish.org

Website Name	Web Address
<u>N</u>	
Navy Financial Management and Comptroller	http://www.fmo.navy.mil/policies/regulations.htm
Navy General Counsel	http://www.ogc.navy.mil/
Navy Home Page	http://www.navy.mil
Navy Forms online	https://navalforms.documentservices.dla.mil/web/public/home
Department of Navy Issuances (DONI) website	http://doni.daps.dla.mil/default.aspx
North American Industry Classification System	http://www.census.gov/eos/www/naics/; http://www.osha.gov/oshstats/sicser.html
<u>O</u>	
Office of Federal Procurement Policy (OFPP) Best Practices Guides	http://www.whitehouse.gov/omb/procurement/pbsa/guide_pbsc.html
Office of Government Ethics (OGE) OGE Ethics Advisory Opinions	http://www.oge.gov/ http://www.oge.gov/OGE-Advisories/OGE-Advisories/
Office of Management and Budget (OMB)	http://www.whitehouse.gov/omb/
<u>P</u>	
Pentagon Library	http://www.whs.mil/library/DODlaw.html
Per Diem Rates Travel and Transportation Allowance Committee	http://www.defensetravel.dod.mil/
Per Diem Rates (OCONUS)	http://aoprals.state.gov/
Producer Price Index	http://www.bls.gov/ppi/
PubKLaw Wesbite	http://www.pubklaw.com/
Public Contract Law Journal	http://www.pclj.org/
Public Papers of the President of the United States	http://www.gpo.gov/fdsys/search/searchresults.action?st=collection:ppp
Purchase Card Program	http://dodgpc.us.army.mil/; http://www.acq.osd.mil/dpap/pdi/pc/policy_documents.html
<u>R</u>	
Rand Reports and Publications	http://www.rand.org/publications/
Regulations / DA PAMs Army Publishing Agency	http://www.apd.army.mil/
GAO Redbook	http://gao.gov/legal/redbook/redbook.html

Website Name	Web Address
<u>S</u>	
Service Contract Act Directory of Occupations	http://www.dol.gov/whd/regs/compliance/wage/
Small Business Administration (SBA)	http://www.sba.gov/
Small Business Administration (SBA) Government Contracting Home Page	http://www.sba.gov/GC/
Small Business Innovative Research (SBIR) & Small Business Technology Transfer (STTR)	http://www.acq.osd.mil/sadbu/sbir/
Special Inspector General for Afghanistan Reconstruction	http://www.sigar.mil/
Steve Schooner, Professor GWU homepage	http://www.law.gwu.edu/Faculty/profile.aspx?id=1740
System for Award Management	http://www.sam.gov
<u>T</u>	
Thomas website	www.thomas.gov
<u>U</u>	
UNICOR (Federal Prison Industries, Inc.)	www.unicor.gov
USA.gov	http://www.usa.gov/
U.S. Business.gov (sponsored by SBA)	http://www.business.gov
U.S. Code	http://uscode.house.gov
U.S. Code	http://www.gpoaccess.gov/uscode/index.html
U.S. Congress on the Net-Legislative Info	www.thomas.gov
U.S. Court of Appeals for the Federal Circuit (CAFC)	http://www.cafc.uscourts.gov/
U.S. Court of Federal Claims	http://www.uscfc.uscourts.gov/
<u>W</u>	
Where in Federal Contracting?	http://www.wifcon.com/

APPENDIX A

Contract and Fiscal Law Acronyms and Abbreviations

AAA	Army Audit Agency
ACA	Army Contracting Agency
ACAB	Army Contract Adjustment Board
ACAT	Acquisition Category
ACO	Army Contracting Officer
ACSA	Acquisition and Cross Servicing Agreement
ADA	Anti-Deficiency Act
ADPE	Automatic Data Processing Equipment
ADR	Alternative Dispute Resolution
ADRA	Administrative Dispute Resolution Act
AECA	Arms Export Control Act
AFARS	Army Federal Acquisition Regulation Supplement
AFFARS	Air Force Federal Acquisition Regulation Supplement
AFSA	Afghanistan Freedom Support Act
AGBCA	Department of Agriculture Board of Contract Appeals
AL	Acquisition Letter
AMWRF	Army Morale, Welfare and Recreation Fund
ANA	Afghan National Army
ANSWER	Applications and Support for Widely Diverse End User Requirements
AO	Area of Operations
AOA	Acquisition-only Agreement
AOR	Area of Responsibility
APA	Administrative Procedures Act
APC	Asia Pacific Center for Security Studies
APF's	Appropriated Funds
AP Plan	Advanced Procurement Plan
AR	Army Regulation
ARB	Combatant Commander's Acquisition Review Board
ARC	American Red Cross
ASA	(ALT) Assistant Secretary of the Army (Acquisition, Logistics and Technology)
ASA	(FM&C) Assistant Secretary of the Army (Financial Management and Comptroller)
ASBCA	Armed Services Board of Contract Appeals
ASC	Army Sustainment Command
ASCP	Army Small Computer Program
ASCPA	Army Services Procurement Act
ASPM	Armed Services Pricing Manual
ASCSA	Acquisition and Cross-Servicing Agreement
ASFF	Afghanistan Security Forces Fund
ASN (I&E)	Assistant Secretary of the Navy (Installations and Environment)
ASPA	Armed Services Procurement Act
ATO	Agency Tender Official
AWCF	Army Working Capital Fund
BAA	Buy American Act
BAA	Broad Agency Announcement
BAFO	Best and Final Offer (Former name of FPR)
BCA	Board of Contract Appeals
BCM	Business Clearance Memorandum
BEA	Army Business Enterprise Architecture
BOA	Basic Ordering Agreement
BOD	Beneficial Occupancy Date
BOM	Bill of Materials

BPA	Blanket Purchase Agreement
BPD	Board of Contract Appeals Bid Protest Decisions
CAA	Consolidated Appropriations Act
CAAS	Contracts for Advisory and Assistance Services
C&A	Certified and Accredited
C&S	Commodities and Services
CAF	Army Contractors Accompanying the Force
CAFC	Court of Appeals for Federal Circuit
CAP	Commercial Activities Panel/Program
CAS	Cost Accounting Standards
CASB	Cost Accounting Standards Board
CBA	Collective Bargaining Agreement
BCBA	Civilian Board of Contract Appeals
CBD	Commerce Business Daily
CCA	Contingency Construction Authority
CCH	Commerce Clearing House
CCIF	Combatant Commander Initiative Funds
CCP	Contingency Contracting Personnel
CCR	Central Contractor Registration
CDA	Contract Disputes Act
CDF	Contractors Deploying with the Force
CDRL	Contract Data Requirements List
CERP	Commander's Emergency Response Program
CFR	Code of Federal Regulations
CICA	Competition in Contracting Act
CIO	Chief Information Officer
CITP	Commercial Items Test Program
CJCS	Chairman of the Joint Chiefs of Staff
CJTF	Combined Joint Task Force
CKO	Contingency Contracting Officer
CLEAs	Civilian Law Enforcement Agency
CLIN	Contract Line item Number
CM/ECF	Case management/Electronic Case Files
CN	Congressional Notification
CNO	Chief of Naval Operations
CO	Contracting Officer
COC	Certificate of Competency 8-29
COFC	Court of Federal Claims
COMMITTS	Commerce Information Technology Solutions
COR	Contracting Officer Representative
COTR	Contract Officer's Technical Representative
COTS	Commercially Available of the Shelf
CPA	Coalition Provisional Authority
CPAF	Cost plus Award Fee Contract
CPD	Congressional Presentation Document
CPD	Comptroller General's Procurement Decisions
CPFF	Cost plus Fixed Fee Contract
CPIF	Cost plus Incentive Fee Contract
CPPC	Cost-Plus Percentage of Cost
CR	Continuing Resolution
CRA	Continuing Resolution Authority
CRA	Continuing Resolution Act
CRC	CONUS Replacement Center
CSF	Coalition Support Fund

CSO	Competitive Sourcing Official
CSP	Contracting Support Plan 30-5
CWAS	Contractor Weighted Average Share
CWAS-NA	Contractor Weighted Average Share- Not Applicable
CWHSSA	Contract Work Hours and Safety Standards Act
DA	Department of the Army
D&F	Determination and Finding
DAC	Defense Acquisition Circular
DA Form	Department of the Army Form
DAMS	Divide-Apply-Make-See (Approach to Pricing Adjustments)
DAPS	Documentation and Production Service
DAR	Defense Acquisition Regulation
DARC	Defense Acquisition Regulatory Council
DASA (I&H)	Deputy Assistant Secretary of the Army for Installations and Housing
DAU	Defense Acquisition University
DBA	Davis-Bacon Act 14-3
DBA	Defense Base Act 31-24
DBOF	Defense Business Operations Fund
DCA	Defense Communications Agency
DCAA	Defense Contract Audit Agency
DCAAM	Defense Contract Audit Manual
DCCEP	Developing Countries Combined Exercise Program
DCMA	Defense Contract Management Agency
DCMCR	Defense Contract Management Command Region
DCO	Defense Coordinating Officer
DCS	Direct Commercial Sales
DEAR	Department of Energy Acquisition Regulation
DFARS	Defense Federal Acquisition Regulation Supplement
DFAS	Defense Finance and Accounting Service
DLA	Defense Logistics Agency
DLAAR	Defense Logistics Agency Acquisition Regulation
DLARS	Defense Logistics Acquisition Regulation Supplement
DO	Disbursing Officer
DOD	Department of Defense
DODAA	Department of Defense Appropriations Act
DODAAC	Department of Defense Activity Address Code
DOD FMR	DoD Financial Management Regulation
DODIG	Department of Defense Inspector General
DOE	Department of Energy
DOHA	Defense Office of Hearings and Appeals
DOI	Department of the Interior
DOL	Department of Labor
DOMOPS	Domestic Military Operations
DOS	Department of State
DOT	Department of Transportation
DOT CAB	Department of Transportation Contract Appeals Board
DPA	Delegation of Procurement Authority
DPAP	Defense Procurement and Acquisition Policy
DPRO	Defense Plant Representative's Office
DRI	Defense Reform Initiative
DRM	Director of Resource Management
DRMS	Defense Reutilization and Marketing Service
DSC	Differing Site Conditions
DSCA	Defense Security Cooperation Agency

DUNS	Data Universal Numbering System
E&E	Emergency and Extraordinary
EAJA	Equal Access to Justice Act
EBCA	Department of Energy Board of Contract Appeals
EDA	Excess Defense Articles
EEE	Emergency and Extraordinary Expenses
EEO	Equal Employment Opportunity
EFT	Electronic Funds Transfer
EIT	Electronic and Information Technology
ENG BCAUS	Army Corps of Engineers Board of Contract Appeals
EO	Executive Order
EOQ	Economic order quantity
ESA	Enterprise Software Agreement
ESAA	Emergency Supplemental Appropriations Act for Defense and Reconstruction FY04
ESF	Economic Support Fund
ESF	Emergency Support Functions
EVE	Equal Value Exchange
FAA	Foreign Assistance Act
FAC	Federal Acquisition Circular
FACNET	Federal Acquisition Computer Network
FAR	Federal Acquisition Regulation
FARA	Federal Acquisition Reform Act
FASA	Federal Acquisition Streamlining Act
FCAA	Federal Courts Administration Act
FCCM	Facilities Capital Cost of money
FCIA	Federal Courts Improvement Act
FCO	Federal Coordinating Officer (DOMOPS)
FEDBIZOPS	Current Government Wide Point of Entry (Replaced CBD)
FEDCAC	Federal Computer Acquisition Center
FEDSIM	Federal Systems Integration and Management Center
FEPP	Foreign Excess Personal Property
FFP	Contract Firm Fixed Price Contract
FHA	Family Housing, Army
FIPR	Federal Information processing Resources
FIRMR	Federal Information Resource Management Regulation
FLSA	Fair Labor Standards Act
FMF	Foreign Military Financing
FML	Foreign Military Lease
FMS	Foreign Military Sales
FMS	Financial Management Service
FOAA	Foreign Operations, Export Financing, and Related Programs Appropriations Act
FOO	Field Ordering Officer
FPASA	Federal Property and Administrative Services Act
FPD	Federal Court Procurement Decisions
FPI	Federal Prison Industries AKA UNICOR
FP	Fixed Price
FPI	Contract Fixed Price Incentive Contract
FPR	Final Proposal Revision 8-50
FP-R	Contract Fixed Price Contracts with Price Redetermination
FP w/EPA	Fixed Price with Economic Price Adjustment Contract
FRG	Family Readiness Group
FSS	Federal Supply Schedule
FTE	Full-time Equivalent

FUSMO	Funding United States Military Operations
FY	Fiscal Year
G&A	General and Administrative
GAO	Government Accountability Office
GETA	Government Employees Training Act
GFE	Government Furnished Equipment
GFM	Government Furnished Material
GIIP	Government Information Practices
GOCO	Government Owned/Contractor Operated
GOGO	Government-owned/Government-operated
GPC	Government Purchase Card
GPE	Government-wide Point of Entry
GPO	Government Printing Office
GSA	General Services Administration
GSAR	General Services Administration Acquisition Regulation
GSBCA	General Services Administration Board of Contract Appeals
GWAC	Government-Wide Acquisition Contract
HA	Humanitarian Assistance
HCA	Head of Contracting Agency
HCA	Humanitarian and Civic Assistance
HIDTA	High Intensity Drug Trafficking Area
HN	Host Nation
HQDA	Headquarters, Department of the Army
HRA	Human Resource Advisor
HUD BCA	Department of Housing and Urban Development Board of Contract Appeals
IAW	Inspection, Accordance and Warranty
IBCA	Department of Interior Board of Contract Appeals
ID/IQ	Indefinite Quantity/Indefinite Delivery Contract
IDS	Individual Replacement Site 31-9
IFB	Invitation for Bids
IFF	Iraqi Freedom Fund
IGA	Intra-governmental Acquisition
IGCE	Independent Government Cost Estimate (AKA: IGE)
IGO	International Governmental Organization
IMCOM	Installation Management Command
IMET	International Military Education and Training
INL	Bureau of International Narcotics and Law Enforcement (DOS)
INCLE	International Narcotics and Criminal Law Enforcement
IO	Investigating Officer
IP	Intellectual Property
IRO	Independent Review Officer
IRRF	Iraq Relief and Reconstruction Fund
ISFF	Iraq Security Forces Fund
ITARs	International Traffic in Arms Regulations
ITMRA	The Information Technology Management and Reform Act
ITOP	Information Technology Omnibus Procurement
J&A	Justification and Approval
JCCIA	Joint Contracting Command Iraq/Afghanistan
JFTR	Joint Federal Travel Regulation
JOC	Job Order Contract 29-7
JRC	Joint Reception Center 31-3

JTR	Joint Travel Regulation
JWOD	Javits-Wagner-O'Day Act
KO	Contracting Officer
L-H Contract	Labor-Hour Contract
L&S Lift and	Sustain
LATAM COOP	Latin American Cooperation
LBCA	Department of Labor Board of Contract Appeals
LDs	Liquidated Damages
LHWCA	Longshoreman and Harbor Worker's Compensation Act 31-24
LOA	Letter of Agreement
LOA	Letter of Authorization 31-10\
LOE	Level of Effort
LOGCAP	Logistics Civil Augmentation Program
LOO	Letter of Obligation
LPTA	Lowest Price Technically Acceptable
LSSS	Logistic Support, Supplies, and Services
MAAWS	Money as a Weapon System (MNCI CJ8)
MAC	Multi-agency Contract
MACOM	Major Command
MAS	Multiple Award Schedule 9-43
MCA	Military Construction, Army
MCCA	Military Construction Codification Act
MEJA	Military Extraterritorial Jurisdiction Act 31-20
MEO	Most Efficient Organization
MILCON	Military Construction
MILCONAA	Military Construction Appropriations Act
MILPER	Military Personnel
MIPR	Military Interdepartmental Purchase Request
MMCP	Military to Military Contact Program
MOA	Memorandum of Agreement
MPS	Military Postal System
MRS	Miscellaneous Receipts Statute
NAF's	Non-Appropriated Funds
NAFI	Non-Appropriated Fund Instrumentality
NAICS	North American Industry Classification Code 13-2
NAPS	Navy Acquisition Procedures Supplement
NCD	Navy Contract Directives
NDAA	National Defense Authorization Act
NDI	Non-developmental Item
NIB	National Industries for the Blind
NMCARS	Navy Marine Corps Acquisition Regulations Supplement
NOA	Notice of Appeal
NOK	Next of Kin 31-13
NPR	National Performance Review
NSN	National Stock Number
NTE	Price Not to exceed price
O&M	Operations and Maintenance
OCI	Organizational Conflicts of Interest
OFCC	Office of Federal Contract Compliance
OFDA	Office for Foreign Disaster Assistance

OFPP	Office of Federal Procurement
OFPPA	Office of Federal Procurement Policy Act
OHDACA	Overseas Humanitarian, Disaster, and Civic Aid
OMA	Operations and Maintenance, Army
OMB	Office of Management and Budget
OPA	Office of Public Affairs (Embassy)
OPA	Other Procurement, Army
ORF	Official Representation Funds
ORHA	Office of Reconstruction and Humanitarian Assistance
OSD	Office of the Secretary of Defense
PACER	Public Access to Court Electronic Records
PARC	Principal Assistant Responsible for Contracting
PCH&T	Packaging, Crating, Handling, and Transportation
PCO	Procuring Contracting Officer
PDS	Permanent Duty Station
PFA	Procurement Fraud Advisor
PFB	Procurement Fraud Branch, Contract and Fiscal Law Division, US Army Legal Service Agency
PFPP	Partnership for Peace
PIA	Procurement Integrity Act 17-8
PIK	Payment-in-Kind
PMR	Procurement Management Review
POA	Period of Availability
POLAD DOS	Political Advisor
PPA	Prompt Payment Act
PPV	Public-Private Ventures
PR	Purchase Request
PR&C	Purchase Request and Commitment
PRT QRF	Provincial Reconstruction Team Quick Response Fund
PTO	Patent and Trademark Office
PWD	Procurement Work Directive
PWS	Performance Work Statement
QASP	Quality Assurance Surveillance Plan
QDR	Quadrennial Defense Review
QPL	Qualified Products List
R&D	Research and Development
RCFC	Rules of the Court of Federal Claims
RDD	Required Delivery Date
RDT&E	Research, Development, Test, and Evaluation
READ	Recycling Electronics and Asset Disposition
RFI	Request for Information
RFP	Request for Proposals
RFQ	Request for Quotes
RIK	Replacement- in-Kind
RSA	Randolph Sheppard Act for the Blind 13-32
RSS	Required Sources of Supplies or Services
SAA	Supplemental Appropriations Act
SAF	Subject to the Availability of Funds
SAGC	Secretary of the Army General Counsel
SAP	Simplified Acquisition Procedures
SAT	Simplified Acquisition Threshold
SAMM	Security Assistance Management Manual

SABER	Simplified Acquisition of Base Engineer Requirements
SBA	Small Business Administration
SCA	McNamara-O'Hara Service Contract Act
SCO	Servicing Contracting Office 32B-8
SDN	Standard Document Number
SLA	State Licensing Agency
SLCF	Streamlined Competition Form
SM&W	Special Morale and Welfare
SOF	Special Operations Forces
SOFA	Status of Forces Agreement
SOO	Statement of Objectives 6-56
SOW	Statement of Work
SPS	Standard Procurement System
SSA	Source Selection Authority 8-55
SSEB	Source Selection Evaluation Board
SSP	Source Selection Plan
STARS GWAC	Vehicle managed by GSA
T4C	Termination for Convenience
T4D	Termination for Default
TAA	Trade Agreements Act 13-43
T&E	Train and Equip
T&M	Contract Time and Materials Contract
TCN	Third Country National
TCO	Termination Contracting Officer
TDP	Targeted Development Program
TIN	Taxpayer Identification Number
TINA	Truth in Negotiations Act
TRO	Temporary Restraining Order
UCA	Undefinitized Contract Action
UFM	Uniform Funding and Management
UMC	Unspecified Military Construction
UMMC	Unspecified Minor Military Construction
URD	Uniform Resource Demonstration
USAID	United States Agency for International Development
USARCS	United States Army Claims Service
USD (ATL)	Undersecretary of Defense (Acquisition, Technology, and Logistics)
USD(C)	Undersecretary of Defense (Comptroller)
UTSA	Uniform Trade Secrets Act 16-5
WAWF	Wide Area Work Flow
WD	Wage Determination
WDOL	Wage Determinations Online
WHA	Walsh-Healy Public Contracts Act 14-20
WHCA	War Hazards Compensation Act 31-24