

CHAPTER 15:



FISCAL LAW RESEARCH

THIS PAGE INTENTIONALLY LEFT BLANK

CHAPTER 15

FISCAL LAW RESEARCH

I. LEGISLATION & STATUTES.....	1
II. THE GOVERNMENT ACCOUNTABILITY OFFICE (GAO) AND ADVANCE AGENCY DECISIONS.....	4
A. The Budget And Accounting Act Of 1921	4
B. GAO Advance Decisions (31 U.S.C. § 3529)	4
C. Effect of Advance Agency Decisions	4
D. Authority of Comptroller Decisions	5
E. Decisions Of The Comptroller General Of The United States	6
F. Principles Of Federal Appropriations Law (“The Red Book”)	7
G. GAO Policies and Procedures Manual	8
H. A Glossary Of Terms used In The Budget Process	8
III. BUDGET REQUESTS.....	9
IV. AGENCY REGULATIONS.....	11
A. Background.....	11
B. Deference	11
C. Additional Restrictions	11
D. Researching Regulations.....	11
Appendix A (Contract And Fiscal Law Websites & Electronic Newsletters)	16

This page intentionally left blank.

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). <http://www.gao.gov/legal/redbook/redbook.html>
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, including FY 2014, Congress has 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). The 2014 Consolidated Appropriation Act is an omnibus appropriation act in which Congress consolidated twelve (12) appropriations acts. Consolidated Appropriations Act, 2014, Pub. L. No. 113-76 (2014).
4. Congress occasionally funds 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).

5. 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/> also contains a list 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. Although 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.”

2. 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 a 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). 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, thus, when searching to find a codified statute dealing only with restrictions on DOD's use of its appropriations, the statute will likely be found in Title 10. Statutes dealing with all federal employees are generally found in Title 5, thus when searching to find a statute that might allow all agencies to use their appropriated funds to pay for employee benefits or training, with the most logical starting point would be to search 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. Searches can be run on either a specialized legal database, such as LEXISTM or WestlawTM, 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. In most cases, disbursing officials, certifying officials, and agency heads are entitled to advance decisions from the Comptroller General. 31 U.S.C. § 3529 (certain requests concerning functions transferred to or vested in the Director of the Office of Management and Budget must be directed to and answered by OMB or by another agency as delegated by the Director). 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. 010802.E explained:

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. The current version of the DOD FMR deleted this explanation and history. It provides a means to request advance decisions, but those decisions do not go beyond DOD. *See* DOD FMR, Vol. 5, Ch. 25, para. 2503 and Appendix E. For a description of the process to obtain advanced decisions within DOD, see Chapter 14, Liability of Accountable Officers, The Judge Advocate General's Legal Center & School's 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 Office of Legal Counsel (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 six months respectively. Subscriptions are available providing access to a GAO electronic alert that issues daily notifications of the reports, decisions, and opinions that GAO has issued. Registration for this service is available 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. The third edition was published 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. The Red Book 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). While this manual is no longer available, the GAO website does provide the most current information on the topics formerly covered in the manual as well as the GAO points of contact for those topics at <http://www.gao.gov/special.pubs/ppm.html>.

1. A substantial portion of the general guidance issued by GAO to executive agencies was first codified in GAO Policy and Procedures Manual for Guidance of Federal Agencies in 1957. The manual had eight major parts called titles. Of these eight titles, only Title 7 remains viable.
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 Mr. Tom Armstrong, (202) 512-8257. <http://www.gao.gov/assets/80/76194.pdf>

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 (July 2013), *available at* http://www.whitehouse.gov/sites/default/files/omb/assets/a11_current_year/a11_2013.pdf.
- 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 (Oct. 2008), 2B (Oct. 2010), *available at* <http://comptroller.defense.gov/fmr/change.aspx>. These documents are typically referred to as Justification Books, with a book generated for each appropriation. Within Volumes 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://comptroller.defense.gov/>.
 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/14pres/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. An agency will receive a great deal of deference when it promulgates rules and regulations that interprets its statutes. 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 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 support boolean searches 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 TJAGLCS 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://comptroller.defense.gov/fmr/change.aspx>, 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 Anti-deficiency 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 that are assigned a specific DOD service or organization to support (i.e. the Indianapolis office provides services to the Army). 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>.

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/>.

This page intentionally left blank.

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
<u>A</u>	
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 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.army.mil/info/organization/unitsandcommandments/commandstructure/amc/
Army Materiel Command Command Counsel	http://www.amc.army.mil/amc/commandcounsel.html
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 Bid Protests Webpage from the American Bar Association (ABA) Public Contract Law Section	http://gao.gov/legal/bids/bidprotest.html http://apps.americanbar.org/dch/committee.cfm?com=PC402000
Budget of the United States	http://www.whitehouse.gov/omb/budget
<u>C</u>	
CASCOM Home Page	http://www.cascom.army.mil/index.htm
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/CLAMO
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/cpic/cp/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
<u>D</u> Davis Bacon Wage Determinations DCAA – FOIA Reading Room	http://www.wdol.gov/ http://www.dcaa.mil/FOIA/FOIA_Reading_Room.html
Defense Contract Audit Agency (DCAA) DCAA Contract Audit Manual (CAM) Defense Acquisition University Publications & Periodicals	http://www.dcaa.mil/cam.htm 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	http://comptroller.defense.gov/
Defense Contract Management Agency (DCMA)	http://www.dcmam.com/
Defense Finance and Accounting Service (DFAS)	http://www.dfas.mil/
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)	http://www.dla.mil/default.aspx
DPAP: Contingency Contracting	http://www.acq.osd.mil/dpap/pacc/cc/index.html
Defense Standardization Program	http://www.dsp.dla.mil/APP_UII/displayPage.aspx?action=content&contentid=66
Defense Tech Info. Ctr home page	http://www.dtic.mil
Department of Commerce, Office of General Counsel, Contract Law Division	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/programs/acquisition/pamareg.cfm
Department of Justice	http://www.usdoj.gov
Department of Navy Issuances (DONI)	http://doni.daps.dla.mil/default.aspx
Department of Veterans Affairs	http://www.va.gov
DFARS Web Page (Searchable)	http://www.acq.osd.mil/dpap/dars/dfars/index.html
DOD Busopps	http://www.dodbusopps.com/
DOD Financial Management Regulations	http://comptroller.defense.gov/fmr.aspx
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/pubs/index.cfm?office=Audit
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.dod.mil/dodgc/defense_ethics/

E

Excluded Parties Listing System <http://www.sam.gov>
Executive Orders <http://www.gpoaccess.gov/executive.html#presidential>

F

Federal Acquisition Institute (FAI) <http://www.fai.gov/>
Federal Acquisition Regulation (FAR) <https://www.acquisition.gov/far/>
FAR Site (Air Force) <http://farsite.hill.af.mil/>
(searchable; other procurement regulations)
Federal Business Opportunities <http://www.fedbizopps.gov/>
(FedBizOpps)
Federal Legal Information Through <https://aflsa.jag.af.mil/php/dlaw/dlaw.php>
Electronics (FLITE)
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.gpo.gov/fdsys/>
Financial Operations (Jumpsites) <http://www.asafm.army.mil>
Financial Management Regulation (DOD) <http://comptroller.defense.gov/fmr.aspx>
FindLaw <http://www.findlaw.com>
Fiscal Budget Process Dictionary <http://www.gao.gov/new.items/d05734sp.pdf>

G

Government Accountability Office (GAO) <http://www.gao.gov/decisions/appro/appro.htm>
Comptroller General Decisions
GAO Comptroller General Bid Protest <http://www.gao.gov/decisions/bidpro/bidpro.htm>
Decisions
GAO Comptroller General Decisions via <http://www.gpoaccess.gov/gaodecisions/index.html>
GPO Access

Website Name

Web Address

G

Government Accountability Office (GAO) <http://www.gao.gov/legal.htm>
Comptroller General Legal Products
GAO Home Page <http://www.gao.gov/>
GovCon (Government Contracting <http://www.govcon.com/content/homepage>
Industry)
Government Online Knowledge Portal <http://www.golearn.gov/>
Government Printing Office (GPO) <http://www.gpo.gov>
GSA Advantage <http://www.gsaadvantage.gov>

J

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

L

Library of Congress <http://www.loc.gov/index.html>

M

Marine Corps Home Page <http://www.usmc.mil>
MWR Home Page (Army) <http://www.ArmyMWR.com>

N

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) <http://www.sourceamerica.org/>
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>

Website Name

Web Address

N

Department of Navy Issuances (DONI) <http://doni.daps.dla.mil/default.aspx>
website North American Industry Classification System [http://www.census.gov/eos/www/naics/;](http://www.census.gov/eos/www/naics/)

O

Occupational Safety & Health Administration <https://www.osha.gov/pls/imis/sicsearch.html>
Office of Federal Procurement Policy (OFPP) Guides http://www.whitehouse.gov/omb/procurement_index_guides/
Office of Government Ethics (OGE) <http://www.oge.gov/>

OGE Ethics Advisory Opinions <http://www.oge.gov/OGE-Advisories/OGE-Advisories/>
Office of Management and Budget (OMB) <http://www.whitehouse.gov/omb/>

P

Pentagon Library <http://www.whs.mil/library/>
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 Website <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/>
Policy Documents (DPAP) http://www.acq.osd.mil/dpap/pdi/pc/policy_documents.html

R

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	http://thomas.loc.gov/home/thomas.php
<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	http://beta.congress.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/