

GAO

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PRINCIPLES OF
FEDERAL
APPROPRIATIONS
LAW

Second Edition

Volume IV



Foreword

Volume IV completes, in substance, the second edition of the Principles of Federal Appropriations Law. It covers goods and services, real property, boards and commissions, nonappropriated fund instrumentalities, corporations, and trust funds. Later this year, we will publish our final volume in this second edition, Volume V. Volume V will contain a comprehensive index and tables of authorities.

Later in this volume, a memoriam notes the contributions made to this project by Robert Centola. We also wish to recognize Valerie Barnes, Bridget Beverly, Edda Emmanuelli-Perez, Joyce Harper, Karen Holliday, Gary Kepplinger, Lydia Koeller, Neill Martin-Rolsky, Nancy Mufti, Wanda Okoro, and Barbara Timmerman, who also made major contributions to the production of volumes IV and V.

Finally, we thank our readers for their support of the preceding volumes and trust that Principles of Federal Appropriations Law continues to serve as a useful reference.



Anthony Gamboa
General Counsel

March 2001

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In Memoriam: Robert J. Centola (1942—1999)

The Principles of Federal Appropriations Law—its comprehensiveness and accuracy, its structure and tone—reflects the influence, perseverance, and devotion of Bob Centola. For more than a dozen years, Bob worked on this second edition of “the Red Book,” producing the first three volumes. Bob was working on this volume when he passed away in April 1999. We dedicate Volume IV to his memory.

Bob brought innumerable talents to this effort, including dogged and precise legal research, clarity of thinking, and especially clarity of writing—simple, concise, insightful, enjoyable writing. Bob's sure hand wrote to an audience broader than the government world of fiscal lawyers, and guided us through the mine fields of legalese and jargon and around dangerously obscure rationalizations. His breadth of vision helped make the Red Book's second edition the standard reference on appropriations law for government finance and accounting officers, fiscal lawyers, congressional staff and the public at large. Citations to it turn up everywhere, including decisions of the highest court in the land, the United States Supreme Court.

Bob received many awards recognizing his exceptional skills as a lawyer, and was routinely assigned challenging tasks, including this one, that would test the mettle of many an attorney. He carried out each of those tasks in good humor, and with a thoroughness of analysis, insight, and precision that we, his friends and colleagues, admired and envied. The Principles of Federal Appropriations Law stands as a lasting tribute to Bob Centola.

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“[I]n most matters it is more important that the applicable rule of law be settled than that it be settled right.” Burnet v. Coronado Oil & Gas Co., 285 U.S. 393, 406 (1932) (Justice Louis Brandeis, dissenting).

Abbreviations

APA	Administrative Procedure Act
BLM	Bureau of Land Management
CDA	Contract Disputes Act of 1978
CCC	Commodities Credit Corporation
C.F.R.	Code of Federal Regulations
EAJA	Equal Access to Justice Act
EEOC	Equal Employment Opportunity Commission
FAR	Federal Acquisition Regulation
FY	Fiscal Year
GAO	General Accounting Office
GSA	General Services Administration
HUD	Department of Housing and Urban Development
IRS	Internal Revenue Service
NRC	Nuclear Regulatory Commission
OMB	Office of Management and Budget
SBA	Small Business Administration
TFM	Treasury Financial Manual
U.S.C.	United States Code
UTRA	Uniform Relocation Assistance and Real Property Acquisition Policies Act

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