

Appropriations Law Year-in-Review

Matter of: Department of Housing and Urban Development—Application of Section 713 of the Financial Services and General Government Appropriations Act, 2012 (Reconsideration)

File: B-325124.2

Date: Apr. 5, 2016

The Department of Housing and Urban Development (HUD) appropriation was not available to pay the salaries of HUD officials, in circumstances where the communications between the officials and committee staff and communications with a HUD employee resulted in prohibiting or preventing, or attempting or threatening to prohibit or prevent, a HUD employee from communicating with Congress. Section 713 of the Financial Services and General Government Appropriation Act, 2012, as carried forward into fiscal year 2013 by the Consolidated and Further Continuing Appropriations Act, 2013, provides a governmentwide prohibition on the use of appropriated funds to pay the salary of an officer or employee who prohibits or prevents, or attempts or threatens to prohibit or prevent, another federal officer or employee from communicating with Congress.

Matter of: U.S. Agency for International Development—Nonemergency Food Assistance

File: B-327212

Date: Apr. 8, 2016

USAID properly relied on "notwithstanding" language in section 202(a) of the Food for Peace Act to obligate its Food for Peace Title II Grants appropriation for less than the minimum funding level for nonemergency food assistance required by section 412(e) of the Food for Peace Act. USAID did not improperly obligate amounts from the Development Assistance appropriation in an effort to meet the minimum funding level. Instead, USAID obligated such amounts for related nonemergency food assistance activities, which are independently authorized under section 103 of the Foreign Assistance Act.

Matter of: Use of Senate Appropriations for Student Loan Repayment Agreements

File: B-327922

Date: May 12, 2016

Appropriations of the United States Senate are not available to incur obligations to extend current employee service agreements under the Senate's student loan repayment program for a period of less than one year for the employees of the personal offices of senators who are not seeking reelection or are retiring. The statute governing the program requires that an employee agree to work for the employing office, in this case the senator's personal office, for one year, in exchange for the student loan repayment benefit. When a senator's remaining term is less than one year because of a decision not to seek reelection or to retire, the employee could not meet the required period of service with the employing office.

Matter of: Federal Maritime Commission—Failure to Comply with Statutory Notification Requirement and the Antideficiency Act

File: B-327432

Date: June 30, 2016

The Federal Maritime Commission (FMC) violated section 711 of the Consolidated Appropriations Act, 2010 when it failed to notify the Committees on Appropriations of the House of Representatives and the Senate prior to obligating and expending in excess of \$5,000 to furnish or redecorate the office of the former Chairman of the FMC during the period of his appointment. As a consequence of using its appropriations in a manner specifically prohibited by law, FMC also violated the Antideficiency Act. FMC should report its Antideficiency Act violation as required by law.

Matter of: National Telecommunications and Information Administration—Effect of Section 539 of the Commerce, Justice, Science, and Related Agencies Appropriations Act, 2016 on Amounts Appropriated Under a Continuing Resolution

File: B-328325

Date: Sept. 12, 2016

In section 539(a) of the Commerce, Justice, Science, and Related Agencies Appropriations Act, 2016, Congress enacted a provision barring the National Telecommunications and Information Administration (NTIA) from relinquishing its responsibilities with respect to the Internet domain name system.

Section 539(a) would apply to amounts appropriated by a continuing resolution for fiscal year 2017. A continuing resolution would make appropriations to continue the activities funded in the 2016 Appropriation while incorporating the terms and conditions that applied to those appropriations in fiscal year 2016.

Section 539(b) provides that “Notwithstanding any other law, subsection (a) of this section shall not apply in fiscal year 2017.” However, section 539(b) would have no effect on the applicability of the prohibition contained in section 539(a) to funds appropriated by a typical continuing resolution. Therefore, NTIA could not use amounts appropriated under a continuing resolution to relinquish its responsibilities with respect to the Internet domain name system.

However, during fiscal year 2017, section 539(b) extinguishes the prohibition of section 539(a) for any balances of the two-year appropriations (for fiscal years 2016 and 2017) enacted under the 2016 Appropriation that remain available for obligation in fiscal year 2017. Thus in fiscal year 2017 NTIA could use unobligated balances appropriated by the 2016 Appropriation to relinquish these responsibilities.

Matter of: Millennium Challenge Corporation—Availability of Appropriations for Compacts

File: B-327672

Date: Sept. 20, 2016

The Millennium Challenge Corporation's (MCC) appropriations are available for the purpose of entering into compacts with certain countries, even where a country's income status changes before the compact enters into force. Because of the unique statutory process for development of a compact with a country, which may span several years, the country's income status at the beginning of the process determines the availability of MCC's appropriations for the compact. MCC's currently available appropriations, including no-year funds appropriated in a prior year (consistent with any restrictions applicable to those funds in that prior fiscal year), are available for the purpose of entering into a compact with a country that was properly identified as a candidate country, determined to be an eligible country, and selected for a compact for a fiscal year pursuant to the Millennium Challenge Act. This conclusion applies even where the country may have experienced a subsequent change in income status, before the compact enters into force, to an income status that, otherwise, would not be entitled to assistance. MCC is not required to reevaluate the candidacy decision and redetermine whether the country would meet the income criteria for a candidate country in place at the time the compact enters into force.

Matter of: Architect of the Capitol—Proposal for Establishment of a Working Capital Fund

File: B-328065

Date: Oct. 27, 2016

The Architect of the Capitol's (AOC) current method for allocating indirect costs would not violate the purpose statute as long as it is based upon a reasonable methodology. AOC already has the authority to streamline its process by using the account adjustment statute or its statutory transfer authority to manage its allocation of indirect costs as long as AOC uses a reasonable methodology to determine the allocation. Establishment of a typical working capital fund would not obviate the legal requirement under the purpose statute that AOC properly allocate its indirect costs using a reasonable methodology.

Testimony: Federal Fees, Fines, and Penalties: Observations on Agency Spending Authorities

File: GAO-17-268T

Date: Dec. 1, 2016

While the majority of federal revenues come from taxes, agencies also collect billions of dollars in fees, fines, penalties, and settlements. We've looked at the options available for legislating the use of these funds.

In this testimony, we outlined the options and explored the tradeoffs involved with each. For example, requiring these funds to go through the annual appropriation process could make it easier for Congress to oversee the money. Conversely, allowing use of the funds without further congressional action could help an agency respond more quickly to customers or changing conditions.

Matter of: U.S. Environmental Protection Agency—Allocation of Grant Funds to Drinking Water State Revolving Funds for Additional Subsidization

File: B-328237

Date: Dec. 15, 2016

EPA makes capitalization grants to states to finance state-level revolving funds, which, in turn, make loans for drinking water infrastructure projects, among other purposes. In fiscal year (FY) 2016, up to 50 percent of capitalization grant funds provided to state-level revolving funds were available for certain subsidies based on the language of two separate subsidy provisions. The Consolidated Appropriations Act, FY 2016 required states to spend 20 percent of such grant funds on additional subsidies for projects carried out by "eligible recipients." The Safe Drinking Water Act (SDWA) authorizes states to spend up to 30 percent of such grant funds on additional subsidies for projects carried out by a "disadvantaged community." The language of these two provisions could be harmonized to give the maximum possible effect to both because neither provision required states to allocate grant funds in a way that would impede their ability to set aside amounts for both subsidy programs, if they chose to do so. Accordingly, states using EPA-administered grant funds could allocate up to 50 percent of capitalization grant funds for a subsidy program for eligible recipients and a subsidy program for disadvantaged communities in FY 16.

Matter of: Commodity Futures Trading Commission—Consistency of Real-Property Leases with the Miscellaneous Receipts Statute

File: B-327830

Date: Feb. 8, 2017

The Commodity Futures Trading Commission (CFTC) violated the miscellaneous receipts statute in some real property leases when it arranged for its landlords to pay CFTC's legal liabilities to third-party contractors. The miscellaneous receipts statute provides that officials or agency of the government "receiving money for the Government from any source shall deposit the money in the Treasury as soon as practicable without deduction for any charge or claim." Funds constitute "money for the Government" if they are used to bear the expenses of the government or to pay its obligations. However, CFTC did not violate the miscellaneous receipts statute in other leases when it made contractual arrangements through which CFTC and its landlords each paid their own liabilities to third-party contractors.

CFTC should examine its accounts and adjust them as needed to ensure that (1) obligations resulting from all leases and contracts it executed were properly recorded against available budget authority, as required by 31 U.S.C. § 1501(a)(1); (2) such obligations were properly liquidated from available appropriations; and (3) amounts it received as reimbursements and amounts its landlords paid to satisfy CFTC's obligations are deposited in the Treasury as miscellaneous receipts. If CFTC's adjustments result in an over-obligation in any of CFTC's appropriation accounts, it should report a violation of the Antideficiency Act as required by 31 U.S.C. § 1351.

“Let’s Make a Deal”
(Government Edition)

You are the Associate General Counsel for General Law at the Bureau of Bureaucracy, a federal agency of about 3,000 office workers. Congress has granted you independent leasing authority, so the agency is scouring Washington looking for office space to lease. Bureau contracting officials are eager to follow a results-oriented, businesslike approach to leasing, so they go to landlords and ask them to make their best offers. These offers are summarized below. This reminds you of the old game show (and its newer incarnation), *Let’s Make a Deal*. The question is: which of these deals are legally permissible, and which are legal zonks? In particular, do any of these deals present issues with the miscellaneous receipts statute?

Deal Terms

- A** Prime office space for \$40 a square foot, which is an excellent price in today’s market. However, as is typical in the commercial real estate business, the space is unfinished, with no partition walls, lighting, or electrical systems. The Bureau will have to pay to finish the space. The \$40 per square foot price is a great deal; it comes out to a \$5 per square foot discount under the fair market value, even after accounting for the necessary finishing work.

- B** This landlord also has unfinished space, but offers to do the necessary finishing work, like building walls and installing lights, FREE! The landlord will enter into the necessary construction contract. So that the Bureau gets exactly the space it wants, the Bureau will supervise the contractor and select all materials. The Bureau will even have the right to select the contractor, and the Bureau will have the right to sue the construction contractor if its performance is unsatisfactory. The rent is \$50 per square foot.

- C** This landlord is a small operator; unlike the Deal B landlord, this landlord has no staff to administer construction contracts. Unlike the Deal A landlord, she understands that the Bureau is a little short on cash. So she proposes \$48 per square foot for unfinished space. However, this landlord will reimburse the Bureau for its expenses in finishing the space. So that the Bureau won’t have to bother with depositing checks, the Bureau may just forward the contractor’s bills to the landlord, who will pay them promptly.

B-327830, Table 1

Which party pays for liabilities incurred to the third-party contractor?

		CFTC	Landlord
Which party enters into the contract with the third-party contractor?	CFTC	<p>Category I</p> <ul style="list-style-type: none"> • CFTC payments to its landlords under its 1985 and 1986 leases • CFTC payments to third-party construction contractor in New York 	<p>Category II</p> <ul style="list-style-type: none"> • New York landlord's payments to third-party construction contractor • Any payments CFTC's Washington or Chicago landlords made to pay any CFTC liability to third-party construction contractors • Payments that CFTC's landlord under its 1994 lease made to pay CFTC's liabilities under CFTC's 1985 and 1986 leases
	Landlord	<p>Category III</p> <ul style="list-style-type: none"> • Payments CFTC made in Washington for the cost of work that exceeded the available "cash allowance" 	<p>Category IV</p> <ul style="list-style-type: none"> • Payments CFTC's landlord made to third-party construction contractor in Washington for the cost of work up to the available "cash allowance"

Table 1: Categories of clauses and payments in CFTC's leases

B-327830, Table 2

Which party pays for liabilities incurred to the third-party contractor?

		CFTC	Landlord
Which party enters into the contract with the third-party contractor?	CFTC	<p>Category I</p> <p>CFTC did not violate the miscellaneous receipts statute when it obligated and liquidated its appropriation to make payments to satisfy its own legal liabilities to third-party contractors.</p>	<p>Category II</p> <p>CFTC violated the miscellaneous receipts statute when its landlords made payments to satisfy CFTC’s liabilities to third-party contractors, as these payments satisfied government obligations.</p>
	Landlord	<p>Category III</p> <p>CFTC did not violate the miscellaneous receipts statute when it made payments for the cost of some work that third-party contractors performed for CFTC’s landlords; CFTC may permissibly obligate and liquidate its appropriation to satisfy CFTC’s liabilities to the landlords under the leases.</p>	<p>Category IV</p> <p>CFTC did not violate the miscellaneous receipts statute when its landlords made payments to satisfy their own liabilities to third-party contractors, even though the leases designated these payments as a “cash allowance” that the landlords would “make available” to CFTC, because these payments did not satisfy government obligations.</p>

Table 2. Whether CFTC violated the miscellaneous receipts statute through payments made under its leases

Matter of: U.S. Forest Service—Line-item Appropriation for Acquiring Aircraft for the Next-Generation Airtanker Fleet

File: B-328323

Date: Feb. 28, 2017

The Forest Service violated the purpose statute when it obligated a line-item appropriation for the acquisition of aircraft for other purposes of the lump-sum appropriation containing the line-item. Forest Service should adjust its accounts to correct the purpose violation. If Forest Service does not have sufficient budget authority to adjust its accounts, then it should report a violation of the Antideficiency Act.

GAO Appropriations Law Decisions and Opinions
(March 2016 to February 2017)

Department of Housing and Urban Development—Application of Section 713 of the Financial Services and General Government Appropriations Act, 2012 (Reconsideration)

B-325124.2, Apr. 5, 2016

U.S. Agency for International Development—Nonemergency Food Assistance

B-327212, Apr. 8, 2016

Use of Senate Appropriations for Student Loan Repayment Agreements

B-327922, May 12, 2016

Federal Maritime Commission—Failure to Comply with Statutory Notification Requirement and the Antideficiency Act

B-327432, June 30, 2016

National Telecommunications and Information Administration—Effect of Section 539 of the Commerce, Justice, Science, and Related Agencies Appropriations Act, 2016 on Amounts Appropriated Under a Continuing Resolution

B-328325, Sept. 12, 2016

Millennium Challenge Corporation—Availability of Appropriations for Loan Compacts

B-327672, Sept. 20, 2016

Architect of the Capitol—Proposal for Establishment of a Working Capital Fund

B-328065, Oct. 27, 2016

Federal Fees, Fines, and Penalties: Observations on Agency Spending Authorities

GAO-17-268T, Dec. 1, 2016

U.S. Environmental Protection Agency—Allocation of Grant Funds to Drinking Water State Revolving Funds for Additional Subsidization

B-328237, Dec. 15, 2016

Commodity Futures Trading Commission—Consistency of Real-Property Leases with the Miscellaneous Receipts Statute

B-327830, Feb. 8, 2017

U.S. Forest Service—Line-item Appropriation for Acquiring Aircraft for the Next-Generation Airtanker Fleet

B-328323, Feb. 28, 2017

Impoundment Control Act

Legal Framework

- An impoundment is any action or inaction by an officer or employee of the federal government that precludes obligation or expenditure of budget authority.¹
- The Impoundment Control Act of 1974 (ICA) provides authority for agencies to “impound” or in other words, withhold the obligation of funds in certain circumstances. Pub. L. No. 93–344, title X, 88 Stat. 297, 332 (July 12, 1974), *classified at* 2 U.S.C. §§ 681–688.
- The ICA separates impoundments into two exclusive categories: deferrals and proposed rescissions. The President must send a “special message” to both Houses of Congress.
 - Deferral
 - President wants to temporarily withhold obligation of funds (but not beyond the end of the fiscal year)
 - Permissible only to provide for contingencies, to achieve savings made possible by or through changes in requirements or greater efficiency of operations, or as specifically provided by law, but not for policy reasons
 - Any amount of budget authority deferred must be prudently obligated before the end of the period of availability
 - Rescission
 - President wants to permanently withhold funds from obligation and for Congress to cancel the budget authority
 - Permissible for basically any reason, including policy reasons
 - Any amount of budget authority proposed to be rescinded must be made available for obligation unless Congress, within 45 legislative days, completes action on a rescission bill
- The ICA includes this disclaimer: “Nothing contained in this Act, or in any amendments made by this Act, shall be construed as . . . superseding any provision of law which requires the obligation of budget authority or the making of outlays thereunder.” 2 U.S.C. § 681(4). The Comptroller General and the federal courts have interpreted this disclaimer to mean that the President may not use the Impoundment Control Act to withhold funds for statutorily required spending, like formula grants.²

¹ GAO, *A Glossary of Terms Used in the Federal Budget Process*, [GAO-05-734SP](#) (Washington, D.C.: Sept. 2005), at 61.

² [OGC-82-9](#), Mar. 10, 1982 (“[T]he executive branch may not violate specific statutory requirements while it seeks to have Congress change those requirements”); [B-205053](#), Feb. 5, 1982 (agency may not withhold funds allotted for formula grants because the authorizing law is a “mandatory spending statute”); [OGC-81-14](#), July 30, 1981 (agency may not withhold mandatory grants to states pending congressional consideration of rescission proposal); *Maine v. Goldschmidt*, 494 F.Supp. 93 (D. Me. 1980) (lawsuit in response to President Carter’s proposal to defer the obligation of grants to states under the Federal-Aid Highway Act).

What agency actions would violate the ICA?

- An agency withholds funds for an authorized reason, like to improve program efficiency, but fails to send a special message. [OGC-94-17](#), Nov. 5, 1993; [OGC-91-3](#), Feb. 5, 1991; [B-237297.7](#), June 28, 1990.
- An agency refuses to obligate funds for policy reasons. *Train v. City of New York*, 420 U.S. 35 (1975) (President Nixon improperly directed EPA to disburse to the States only about half of funds appropriated for water pollution assistance).
- An agency sets aside funds or intentionally slows down spending in anticipation of proposed cancellations or rescissions of previously appropriated funds. [B-308011](#), Aug. 4, 2006; [B-307122](#), [B-307122.2](#), Mar. 2, 2006.
- An agency proposes a deferral but the timing is such that “funds could be expected with reasonable certainty to lapse before they could be obligated, or would have to be obligated imprudently to avoid that consequence.” [54 Comp. Gen. 453](#) (1974) (discussing GAO’s reporting responsibilities when a deferral is misclassified). GAO has called these “de facto rescissions.”

What agency actions would not violate the ICA (and thus require no special message)?

- An agency delays obligating funds for programmatic reasons. [OGC-90-4](#), Mar. 6, 1990 (design modification); [B-115398.51](#), Sept. 28, 1976 (low number of loan applications).
- An agency chooses to reprogram amounts under a lump-sum appropriation. *Lincoln v. Vigil*, 508 U.S. 182 (1993) (agency use of its lump-sum appropriation is wholly committed to its discretion, notwithstanding indicia in legislative history).
- An agency delays obligating funds or budget authority expires because of ineffective or unwise program administration. [B-229326](#), Aug. 29, 1989 (an unlawful impoundment must be accompanied by clear intent to withhold budget authority).
- An agency improperly obligates funds, although this may violate other statutes. [64 Comp. Gen. 359](#) (1985) (NIH would violate the *bona fide* needs statute by using fiscal year appropriations for multiyear grants).

What is GAO’s role?

- The Comptroller General is required to review each special message and report findings to Congress as soon as practicable. The Comptroller General also ensures that the impoundment is not misclassified, such as a rescission proposal reported as a deferral.
- The Comptroller General must report to Congress any impoundment which the President has failed to report.³

³ Since the enactment of the ICA, GAO’s practice has been to review withholdings brought to its attention by concerned Members or Committees of Congress, intended recipients, or auditors. See, e.g., [B-320091](#), July 23, 2010; [OGC-92-11](#), June 3, 1992.

- If an agency does not release budget authority for obligation, the Comptroller General may bring a civil action in the U.S. District Court for the District of Columbia to require such action.⁴
- GAO monitors the status of affected funds and is available to prepare statistical summaries and analyses for Congress. [B-322906](#), July 19, 2012 (GAO statistical data concerning rescissions proposed and enacted since the passage of the ICA); GAO, *Impoundment Control Act: Use and Impact of Rescission Procedures*, [GAO-10-320T](#) (Washington, D.C.: Dec. 16, 2009).

⁴ First, the Comptroller General must report the circumstances giving rise to the need to bring a civil action to the Speaker of the House and the President of the Senate. After the Comptroller General makes this report, he may not initiate an action until 25 days of continuous session of Congress have passed. During the initial years of the ICA, GAO filed suit on one occasion and filed 25-day reports on several other occasions. *Staats v. Lynn*, No. 75-0551 (D.D.C. 1976); [OGC-86-7](#), Mar. 4, 1985 (25-day report). In each case, the funds were released.

**Panel Discussion: Appropriations Law
Considerations While Operating Under a
Continuing Resolution**

FISCAL YEAR 2017 CONTINUING RESOLUTIONS

- ☉ Pub. L. No. 114-254, 130 Stat. 1005 (Dec. 10, 2016) (current CR in effect through Apr. 28, 2017)
- ☉ Pub. L. No. 114-223, 130 Stat. 857 (Sept. 29, 2016) (first CR in effect through Dec. 9, 2016)

STANDARD PROVISIONS

<u>Provision & Section Number¹</u>	<u>Description</u>
Rate of Operations, § 101	Appropriates amounts necessary to continue projects and activities that were conducted in the prior fiscal year at a specific rate for operations. The rate for operations from fiscal year 2016 was reduced by 0.496 percent through December 9, 2016, and .1901 percent through April 28, 2017.
Extent and Manner, § 103	Incorporates restrictions from the prior year's appropriations acts or the acts currently under consideration.
No New Starts, § 104	Amounts appropriated under a CR are not available to initiate or resume projects or activities for which authority, appropriations, or funds were not available during the prior fiscal year.
Coverage of CR Obligations, § 105	Appropriations made available under the CR shall remain available to cover all properly incurred obligations and expenditures during the CR period.
Termination Date, § 106	Date on which the CR expires. Usually based on the earlier of a specific date or the enactment of the annual appropriations acts. This fiscal year's CRs expire on December 9, 2016 and April 28, 2017, respectively.
Adjustment of Accounts, § 107	Expenditures made during the CR period are to be charged against applicable appropriations acts, once they are finally enacted.
Apportionment Timing, § 108	Apportionment time requirements under 31 U.S.C. § 1513 are suspended during the CR period, but appropriations provided under a CR must still be apportioned to comply with the Antideficiency Act and other federal laws.
High Rate of Operations, § 109	Programs or activities with a high rate of obligation or complete distribution of appropriations at the beginning of the prior fiscal year shall not follow the same pattern of obligation, nor should any obligations be made that would impinge upon final funding prerogatives.
Limited Funding Actions, § 110	Agencies are directed to implement only the most limited funding action to continue operations at the enacted rate.
Appropriated Entitlements, § 111	Authorizes entitlements and other mandatory payments whose budget authority was provided in the prior year appropriations acts to continue at a rate to maintain program levels under current law (or to operate at present year levels). Amounts available for payments due on or about the first of each month after October are to continue to be made 30 days after the termination date of the CR.
Furlough Restriction, § 112	Authorizes apportionment up to the full amount of the rate for operations to avoid a furlough of civilian employees. This authority may not be used until after an agency has taken all necessary action to defer or reduce non-personnel administrative expenses.

¹ Section numbers may vary from year to year

CONSIDERATIONS WHILE OPERATING UNDER A CONTINUING RESOLUTION

AMOUNT OF BUDGET AUTHORITY

- Determining Rate of Operations (§ 101)
 - ❖ B-308773, Jan. 11, 2007
 - ❖ 61 Comp. Gen. 473 (1982)
 - ❖ B-197881, Apr. 8, 1980
 - ❖ B-152554 Nov. 4, 1974
- Apportionments (§ 108)
 - ❖ B-300167, Nov. 15, 2002
 - ❖ B-255529, Jan. 10, 1994
- Agency and Program-specific Anomalies
- Otherwise Provided For
 - ❖ B-183433, Mar. 28, 1979
- Multiple-year and No-year Appropriations
 - ❖ 58 Comp. Gen. 530 (1979)
- Reprogramming and Transfer Actions

PURPOSE AVAILABILITY

- Extent and Manner Restrictions (§ 103)
 - ❖ B-328325, Sept. 12, 2016
 - ❖ B-324481, Mar. 21, 2013
- New Starts (§ 104)
 - ❖ B-178131, Mar. 8, 1973
 - ❖ 52 Comp. Gen. 270 (1972)
- Expiration of Program Authority and Sunset Provisions
 - ❖ 71 Comp. Gen. 378 (1992)
 - ❖ B-227658, Aug. 7, 1987
- Determining Congressional Intent and Statutory Construction
 - ❖ *American Federation of Government Employees v. Devine*, 525 F. Supp. 250 (D.D.C. 1981)
 - ❖ B-152098, Jan. 15, 1973

TIME LIMITATIONS

- CR Expiration (§ 106)
 - ❖ B-194063, May 4, 1979
 - ❖ B-199966, Sept. 10, 1980
- Obligations for full Fiscal Year (§§ 105, 107)
 - ❖ B-300673, Jul. 3, 2003
 - ❖ B-271304, Mar. 19, 1996
 - ❖ 62 Comp. Gen. 9 (1982)
- Pattern of Obligations (§§ 109, 110)
 - ❖ B-318835, May 14, 2010
 - ❖ B-209676 L/M, Apr. 14, 1983
 - ❖ B-152554, Dec. 6, 1963
- Structure and Duration of Contracts
- Obligating for Training and Travel