Appropriations Law Year-in-Review

Matter of: Department of Commerce—Disposable Cups, Plates, and Cutlery (Reconsideration)

File: B-327146

Date: Aug. 6, 2015

The National Weather Service Employees Organization (NWSEO) asked GAO to reconsider its decision concluding that the Department of Commerce may not use appropriated funds to purchase disposable cups, plates, and cutlery for employee use because such items constitute personal expenses of employees. B-326021, Dec. 23, 2014. NWSEO asserted that GAO lacked jurisdiction to consider this matter as it was subject to arbitration and to resolution by the Federal Labor Relations Authority (FLRA).

The question that Commerce put before us fell within our statutory duty under 31 U.S.C. § 3529 to issue advance decisions to agencies on the legal availability of appropriations for a particular purpose. As we concluded in B-326021, Commerce had no authority to use appropriations to pay the personal expenses at issue. As Commerce had no authority, the matter was not properly before the arbitrator or FLRA. The law does not allow Commerce to use public funds to provide personal items under this circumstance. The collective bargaining process gives Commerce no mechanism to circumvent this prohibition. Therefore, we decline to reconsider the decision and stand by the holding.

Matter of: Office of the Comptroller of the Currency—Disposition of Amounts Received Through Its Lease of Office Space

File: B-324857

Date: Aug. 6, 2015

The Office of the Comptroller of the Currency (OCC) has the authority to retain amounts received through its lease of the former Office of Thrift Supervision (OTS) headquarters building according to its authority under 12 U.S.C. §§ 481, 482. Together these provisions serve as an exception to the miscellaneous receipts statute. OCC became a successor lessor to a federal agency, as well as to retail lessees, when the Dodd-Frank (Dodd-Frank) Wall Street Reform and Consumer Protection Act abolished OTS and transferred many functions, personnel, and property to OCC. Dodd-Frank gave OCC the authority to lease the property. OCC had existing authority under 12 U.S.C. § 482 to impose and collect charges to carry out its responsibilities. OCC's existing authority under 12 U.S.C. § 482, read together with its new responsibilities under Dodd-Frank, permit the agency to lease the former OTS building and to collect amounts from its lessees to carry out its responsibilities with respect to the building. Pursuant to OCC's authority under 12 U.S.C. § 481, OCC may deposit these collections into any regular government depository, or into any State or national bank, and such amounts are not to be construed as appropriated funds.

Matter of: General Services Administration—Availability of No-Year Appropriations for a Modification of an Interagency Order

File: B-326945

Date: Sept. 28, 2015

The General Services Administration may accept no-year appropriations from a customer agency to fund the increased cost resulting from a modification to an interagency order, even where those funds were appropriated in a fiscal year after the customer agency incurred the initial liability. Because the *bona fide* needs rule does not apply to no-year appropriations, GSA may accept no-year funds for any need, whether past, present, or future, provided that the use of such funds is consistent with any other limitations upon the appropriation's availability.

Matter of: Commodity Futures Trading Commission—Availability of Appropriations for Inspector General Overhead Expenses

File: B-327003

Date: Sept. 29, 2015

Both the Commodity Futures Trading Commission's (CFTC) lump sum appropriation and the earmark for the CFTC Office of Inspector General (OIG) (contained within the lump sum appropriation) for fiscal year (FY) 2015 are legally available to pay OIG overhead expenses. CFTC is not required to choose one of these appropriations to the exclusion of the other; rather, the language in the FY 2015 appropriations act establishes a floor of $2.62 million for the OIG and permits the use of the CFTC lump sum appropriation in addition to the earmark for purposes related to the OIG.

Matter of: Postal Regulatory Commission—Amounts Appropriated by Transfer from the Postal Service Fund

File: B-327122

Date: Nov. 30, 2015

By statute, amounts in the Postal Service Fund are available without fiscal year limitation and are not subject to general budget limitations. Amounts appropriated by transfer from the Postal Service Fund to the Postal Regulatory Commission remain no-year funds that do not revert to the Postal Service Fund at the end of the fiscal year. These funds are not subject to general budget limitations, such as governmentwide rescissions. These funds, if not already obligated, remain available in subsequent fiscal years to fund the Commission's operations. If, however, the Commission does not receive an appropriation and does not have sufficient unobligated no-year funds to continue operations, the Commission would experience a funding gap.

Matter of: Small Business Administration—Availability of Appropriations for Loan Modernization and Accounting System

File: B-326941

Date: Dec. 10, 2015

Transfers by the Small Business Administration from the Disaster Loan Program Account to its Salaries & Expenses account are not subject to the provisions of section 530 of the fiscal year 2014 and 2012 appropriations acts. In addition, the earmark for the Loan Modernization and Accounting System (LMAS) within the Salaries & Expenses account constitutes a minimum amount available for the LMAS and may be supplemented by funds from the general lump sum appropriation.

Matter of: Environmental Protection Agency—Application of Publicity or Propaganda and Anti-Lobbying Provisions

File: B-326944

Date: Dec. 14, 2015

The Environmental Protection Agency (EPA) violated publicity or propaganda and anti-lobbying provisions contained in appropriations acts with its use of certain social media platforms in association with its "Waters of the United States" (WOTUS) rulemaking in fiscal years 2014 and 2015. Specifically, EPA violated the publicity or propaganda prohibition though its use of a platform known as Thunderclap that allows a single message to be shared across multiple Facebook, Twitter, and Tumblr accounts at the same time. EPA engaged in covert propaganda when the agency did not identify EPA's role as the creator of the Thunderclap message to the target audience. The agency's #DitchtheMyth and #CleanWaterRules social media campaigns did not implicate the publicity or propaganda prohibition. EPA also violated anti-lobbying provisions though its hyperlinks to certain external Web pages in an EPA blog post. Both of the external Web pages led to appeals to the public to contact Congress in support of the WOTUS rule, which taken in context, constituted appeals to contact Congress in opposition to pending legislation. EPA associated itself with these messages through its decision to include the hyperlinks in its blog post.

Matter of: Commodity Futures Trading Commission—Recording of Obligations for Multiple-Year Leases

File: B-327242

Date: Feb. 4, 2016

When the Commodity Futures Trading Commission (CFTC) entered into multiple-year leases, it was required to record an obligation equal to the government's total liability over the term of each lease. Because it did not do so, CFTC has violated the recording statute, 31 U.S.C. § 1501(a)(1). CFTC should determine whether the failure to properly record these obligations has resulted in the obligation of funds in excess of appropriations in violation of the Antideficiency Act. If so, CFTC should report any violations in accordance with the law. CFTC should also determine whether it properly provided written notice to its contractors to begin performance before accepting services. If it failed to do so, it should report a violation of the voluntary services prohibition of the Antideficiency Act. CFTC should report any violations of the Antideficiency Act in accordance with 31 U.S.C. § 1351.

Matter of: Consumer Product Safety Commission—Voluntary Use of Personally-Owned Equipment to Conduct Government Business

File: B-327376

Date: Feb. 19, 2016

The Consumer Product Safety Commission's (CPSC) proposed voluntary "bring your own device" program would permit CPSC employees, without reimbursement for attendant costs, to use their personally-owned equipment to conduct official agency business. Such a program would not result in the improper augmentation of CPSC's appropriation, nor constitute a gift from CPSC employees. CPSC may use its appropriation to support the program.

Matter of: Governmentwide Prohibition on the Use of Appropriations for the Painting of Portraits

File: B-327671

Date: Feb. 19, 2016

The Senate Commission on Art (Commission) may incur obligations for the costs associated with accepting donated portraits under the Commission's gift acceptance authority. Section 736 of the Financial Services and General Government Appropriations Act, 2016, which prohibits the use of appropriations to pay for the painting of a portrait, does not prohibit the Commission from using appropriations to cover costs necessary and incident to accepting a donated portrait. While section 736 prevents the Commission from using appropriated funds to directly pay for the painting of a portrait, it does not otherwise prevent the Commission from exercising its gift acceptance authority to acquire a portrait.

GAO Appropriations Law Decisions and Opinions
(March 2015 to February 2016)

Department of Commerce—Disposable Cups, Plates, and Cutlery (Reconsideration)
B-327146, Aug. 6, 2015

Office of the Comptroller of the Currency—Disposition of Amounts Received Through Its Lease of Office Space
B-324857, Aug. 6, 2015

General Services Administration—Availability of No-Year Appropriations for a Modification of an Interagency Order
B-326945, Sept. 28, 2015

Commodity Futures Trading Commission—Availability of Appropriations for Inspector General Overhead Expenses
B-327003, Sept. 29, 2015

Postal Regulatory Commission—Amounts Appropriated by Transfer from the Postal Service Fund
B-327122, Nov. 30, 2015

Small Business Administration—Availability of Appropriations for Loan Modernization and Accounting System
B-326941, Dec. 10, 2015

Environmental Protection Agency—Application of Publicity or Propaganda and Anti-Lobbying Provisions
B-326944, Dec. 14, 2015

Commodity Futures Trading Commission—Recording of Obligations for Multiple-Year Leases
B-327242, Feb. 4, 2016

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B-327671, Feb. 19, 2016

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B-327376, Feb. 19, 2016

Panel Discussion:
Appropriations Law Issues in a Unionized Environment

U.S. GOVERNMENT ACCOUNTABILITY OFFICE

441 G St. N.W.
Washington, DC 20548

B-327146

August 6, 2015

Richard J. Hirn
General Counsel
National Weather Service Employees Organization

Subject: *Department of Commerce—Disposable Cups, Plates, and Cutlery (Reconsideration)*

Dear Mr. Hirn:

In December, we issued a decision to the Department of Commerce (Commerce) regarding the use of appropriated funds to purchase disposable cups, plates, and cutlery for employee use. B-326021, Dec. 23, 2014. In that decision, we held that appropriated funds are not available to purchase such items since they constitute personal expenses of employees. This responds to your March 31, 2015, letter in which you asked us to reconsider that decision. Letter from General Counsel, National Weather Service Employees Organization (NWSEO), to General Counsel, GAO (Mar. 31, 2015) (March 31 Letter). You assert that our decision is unauthorized by law and is contrary to GAO policy. *Id.*, at 2.

GAO will modify or reverse a prior decision or opinion only if it contains a material error of fact or law. GAO, *Procedures and Practices for Legal Decisions and Opinions*, GAO-06-1064SP (Washington, D.C.: Sept. 2006). *See, e.g.,* B-231210, June 4, 1990. As explained below, your letter did not identify any material errors of fact or law and we decline to reconsider the decision.

BACKGROUND

On September 26, 2009, Commerce and NWSEO signed a memorandum of understanding (MOU), which stated that Commerce would provide "disposable cups, plates, and utensils" to employees. B-326021, at 2. After signing the MOU, Commerce provided the disposable items but, in 2013, Commerce announced that it could not use appropriated funds for this purpose. *Id*. NWSEO objected, arguing that this action violated the MOU. *Id.* Commerce and NWSEO appeared before an arbitrator, who concluded that the disposable items could be purchased with appropriated funds. *Id*. In 2014, Commerce filed Exceptions to the Arbitration Award with the Federal Labor Relations Authority (FLRA). *Id.*, at 3. Commerce

requested that FLRA stay its decision on the Exceptions while it sought a decision from GAO pursuant to 31 U.S.C. § 3529(a). Letter from Assistant General Counsel for Administration, Commerce, to General Counsel, GAO (June 25, 2014).

In our decision to Commerce, we set forth the general rule regarding the purchase of personal items using public funds:

> "There can be no doubt that disposable plates, cups, and cutlery are personal items, and that the benefit of their use (and thus the cost of acquiring them) inures to the individuals who use them. It is axiomatic that public funds are generally not available for the cost of personal items for the public's employees. Stewardship of public money, and accountability to Congress for the proper use of public money appropriated to agencies, demands an exceptionally high bar to overcome this overarching principle. An expense will not overcome this principle where it 'would serve no purpose other than accommodating employees' personal tastes—a purpose that generally cannot justify the expenditure of public funds.' *Navy v. Federal Labor Relations Authority*, 665 F.3d 1339, 1350 (D.C. Cir. 2012)."

B-326021, at 3. We noted that neither Commerce nor the arbitrator's opinion demonstrated that provision of the disposable items was an essential part of accomplishing a statutory mission of the agency. *Id*., at 5. Consequently, we concluded that appropriated funds were not available to pay for the cups, plates, and cutlery. *Id*., at 6.

DISCUSSION

You assert that the Federal Service Labor Management Relations Statute prohibits GAO from rendering a decision on the availability of appropriations for the personal expenses of federal employees if an arbitrator has opined on the matter.[1] March 31 Letter, at 3. This reflects a fundamental misunderstanding of GAO's statutory responsibility to issue decisions such as B-326021. GAO's authority in this matter is derived not from the Federal Service Labor Management Relations Statute but, instead, from our statutory authority to render advance decisions under 31 U.S.C. § 3529.

Our statutory responsibilities in this regard are widely understood and respected. The decisions of the Comptroller General (and the predecessor Comptroller of the Treasury) concerning the use and obligation of appropriations have a well-established and recognized heritage dating back to the mid-nineteenth century. The

[1] Commerce sent us a letter containing its views and asking us to deny NWSEO's request for reconsideration. Letter from Office of General Counsel, Commerce, to General Counsel, GAO (Apr. 20, 2015).

U.S. Court of Appeals for the District of Columbia Circuit (D.C. Circuit), in a case on point, relied on decisions of the Comptroller General when it ruled that the Navy's appropriations were not available for the purchase of bottled water. *Navy v. FLRA*, 665 F.3d 1339 (D.C. Cir. 2012).". FLRA had concluded that the Navy was obligated to bargain with its employee unions before ceasing to provide bottled water. *Id.,* at 1343. On review, the D.C. Circuit noted that appropriations are available for bottled water only if tap water is unavailable or unwholesome, and pointed out that the "line of Comptroller General decisions articulating this rule dates back at least to 1923." *Id.,* at 1350 (*citing* 2 Comp. Gen. 776 (1923)).

The D.C. Circuit, while acknowledging that FLRA is entitled to deference when interpreting and applying the Federal Service Labor Management Relations Statute, its own enabling statute, noted that federal appropriations statutes are not within FLRA's area of expertise. *Id.,* at 1348. The D.C. Circuit went on to say that it regards the Comptroller General's decisions as an "expert opinion, which we should prudently consider." *Id.,* at 1349. Accordingly, the court vacated FLRA's decision, ruling that by law the Navy could not bargain over the provision of bottled water if the available tap water was safe and drinkable because appropriations are unavailable for the purchase of bottled water in that circumstance. *See also Air Force v. FLRA*, 648 F.3d 841 (D.C. Cir. 2011) (union proposal to use appropriated funds to pay for uniform cleaning was non-negotiable because this purpose was not authorized by law).

You also assert that our decision was issued contrary to prior GAO cases that state, for example, that we "will not otherwise issue a decision or comment on the merits of a matter which is subject to grievance procedures, *if* we find that it is more properly within the jurisdiction of the Federal Labor Relations Authority." March 31 Letter, at 2 (*citing* B-220119, Dec. 9, 1985) (emphasis added). It appears, due to the line of cases to which you cite, that you may be confusing GAO's former claims settlement authority with our continuing accounts settlement authority.

For many years, GAO had the authority to administratively and conclusively settle and adjust all claims against the United States. GAO's claims authority addressed the specific claims of individual employees with regard to such items as compensation and leave, travel, transportation, and relocation expenses and allowances.[2] In 1995, however, Congress transferred a number of GAO's claims settlement duties to other agencies. Pub. L. No. 104-53, § 211, 109 Stat. 514, 535 (Nov. 19, 1995). Notably, accounts settlement authority remained vested in the Comptroller General.

GAO, in the exercise of our former claims settlement authority, addressed the merits of an individual employee's claim for entitlement to particularized dollar amounts or

[2] For more on the history of GAO's claims settlement authorities, see the discussion in chapter 14, section B, in volume III of the third edition of *Principles of Federal Appropriations Law.*

leave. To the extent that such disputes were already being adjudicated pursuant to grievance procedures, GAO would not assert jurisdiction. Your letter references a 2003 decision where we stated that we "may not overrule a specific arbitration award." March 31 Letter, at 2; B-288992, Mar. 17, 2003. Your letter neglects to include, however, the next two sentences in the decision that distinguish our former claims settlement authority from our continuing accounts settlement authority. "The Comptroller General has the authority to settle the accounts of the United States government and thus ensure the legality of government expenditures. 31 U.S.C. § 3526(a). Also, the Comptroller General is required to respond to agencies' requests for decisions on questions involving payments the agency will make. 31 U.S.C. § 3529." B-288992, at 2.

GAO's former claims settlement authority and continuing accounts settlement authority are rooted in different statutes. We have long distinguished, and continue to distinguish, claims settlement and account settlement. In 1992, we explained that "we will continue to issue decisions to accountable officers and agency heads, in accordance with 31 U.S.C. § 3529, on questions that do not involve specific claims within the scope of negotiated grievance procedures." *Procedures for Decisions on Appropriated Fund Expenditures Which Are of Mutual Concern to Agencies and Labor Organizations*, 57 Fed. Reg. 31272 (July 14, 1992); *see also* 71 Comp. Gen. 374 (1992).

GAO's accounts settlement authority remains unchanged. Congress has charged the Comptroller General to settle the accounts of the United States. 31 U.S.C. § 3526. Since 1921, Congress has provided accountable officers and the heads of agencies the right to request decisions from the Comptroller General in advance of an audit and settlement of an account. 31 U.S.C. § 3529. Questions regarding the legal availability of appropriations for particular purposes, including purposes that might constitute unauthorized personal expenses, as opposed to specific disputes over amounts owed to individuals, are a primary component of almost 100 years of Comptroller General decisions and opinions. The Comptroller General's appropriations law decisions and opinions serve to advance Congress's constitutional prerogatives of the purse, including Congress's constitutional power to decide the purposes for which federal agencies may obligate and spend public money. They serve, also, to effect federal agency stewardship and accountability for the proper use of public money. As explained by the D.C. Circuit, FLRA's jurisdiction extends only to those statutes that were "fashioned for the purpose of regulating the working conditions of employees." *United States Department of Homeland Security v. FLRA,* 784 F.3d 821, 823 (D.C. Cir. 2015) (*quoting United States Department of Treasury v. FLRA*, 43 F.3d 682, 691 (D.C. Cir. 1994)). Where agency appropriations are not legally available for a particular purpose, such a purpose cannot constitute a "working condition" within FLRA's jurisdiction.

Our conclusion in the Commerce decision, which is that public funds are not available for the purchase of the cups, plates, and cutlery for the personal use of public employees, is well rooted in the Constitution, statute, and the precedents of

this office. U.S. Const., art. I, § 9, cl. 7 ("No Money shall be drawn from the Treasury, but in Consequence of Appropriations made by Law"); 31 U.S.C. § 1301 ("Appropriations shall be applied only to the objects for which the appropriations were made"); 37 Comp. Gen. 360 (1957); 3 Comp. Gen. 433 (1924). As we noted in the decision, we are aware of the memorandum of understanding between Commerce and NWSEO. B-326021, at 2. However, an agency may obligate appropriated funds only for the purposes for which Congress has appropriated them. 31 U.S.C. § 1301. "The established rule is that the expenditure of public funds is proper only when authorized by Congress, not that public funds may be expended unless prohibited by Congress." *United States v. MacCollom,* 426 U.S. 317, 321 (1976) (plurality opinion); *see also Navy*, 665 F.3d at 1348 ("all uses of appropriated funds must be affirmatively approved by Congress; the mere absence of a prohibition is not sufficient"); B-288266; B-300192, Nov. 13, 2002.

Congress itself, as a matter of public policy, may enact a statute authorizing an agency to use public money for what is otherwise a personal expense. B-326021, at 3. Here, Congress has not provided that appropriations are available for the disposable cups, plates, and cutlery at issue. Therefore, Commerce may not use appropriated funds to provide the items. This conclusion holds notwithstanding the contents of the MOU:

> "Federal collective bargaining is not exempt from the rule that funds from the Treasury may not be expended except pursuant to congressional appropriations. Indeed, the statute governing federal labor relations explicitly relieves agencies of the duty to bargain over any matter that would be inconsistent with Federal law or any Government-wide rule or regulation. 5 U.S.C. § 7117(a)(1). Therefore, under Section 7117, *a collective bargaining proposal is contrary to law, and hence not subject to bargaining, if it requires expenditure of appropriated funds for a purpose not authorized by law*."

Navy, 665 F.3d at 1347 (internal quotation marks and citations omitted) (emphasis added).

The question Commerce put before us fell within our statutory duty under 31 U.S.C. § 3529 to issue advance decisions to agencies on the legal availability of appropriations for a particular purpose. As discussed above, in this case Commerce had no authority to use appropriations to pay the personal expenses at issue. As we have pointed out on multiple occasions, it "is well accepted in the law that *ultra vires* behavior is, *ab initio*, legally ineffective." B-324987, Jan. 30, 2014; B-302230, Dec. 30, 2003. *See Riley v. Kennedy*, 553 U.S. 406 (2008). As Commerce had no authority to use appropriations to provide disposable cups, plates, and cutlery, the matter was not properly within the scope of the memorandum of understanding between Commerce and NWSEO and not properly before the arbitrator or FLRA.

CONCLUSION

GAO will modify or reverse a prior decision or opinion only if it contains a material error of fact or law. As explained above, your letter did not identify any material facts or law not previously considered by this office. The law does not allow Commerce to use public funds to provide personal items such as disposable cups, plates, and cutlery to its employees in this circumstance. The collective bargaining process gives Commerce no mechanism to circumvent this prohibition. Therefore, we decline to reconsider the decision and stand by the holding.

Sincerely,

Susan A. Poling
General Counsel

Red Book: Fourth Edition

Preface to Fourth Edition of the Red Book

We are pleased to present the first two chapters of the fourth edition of *Principles of Federal Appropriations Law*, commonly known as the "Red Book." Our objective in this publication is to present a basic reference work covering the legal issues that arise as the Comptroller General carries out his statutory duties to issue decisions and opinions concerning the use and obligation of appropriated funds.

Our approach in *Principles* is to lay a foundation with text discussion, using specific legal authorities to illustrate the principles discussed, their application, and exceptions. These authorities include GAO decisions and opinions, judicial decisions, statutory provisions, and other relevant sources. We encourage users to begin with Chapter 1, which provides a general framework and context for all that follows. Chapter 1 includes a section regarding citations to GAO case law and other relevant GAO material and an explanation of those other materials.

We have tried to be simultaneously basic and detailed—basic so that the publication will be useful as a "teaching manual" and guide for the novice or occasional user (lawyer and nonlawyer alike) and detailed so that it will assist those requiring a more in-depth understanding. The purpose of *Principles* is to describe existing authorities; it should not be regarded as an independent source of legal authority. The material in this publication is, of course, subject to changes in statute or federal and Comptroller General case law. Also, it is manifestly impossible to cover in this publication every aspect and nuance of federal appropriations law. We have not attempted to include all relevant decisions, and we admit (albeit grudgingly) that errors and omissions probably are inevitable. *Principles* should therefore be used as a general guide and starting point, not as a substitute for original legal research.

It is also important to emphasize that we have focused our attention on issues and principles of government-wide application. In various instances, agency-specific legislation may provide authority or restrictions somewhat different from the general rule. While we have noted many of these instances for purposes of illustration, a comprehensive cataloguing of such legislation is beyond the scope of this publication. Thus, failure to note agency-specific exceptions in a given context does not mean that they do not exist.

Unlike the previous three editions of *Principles*, we will publish each chapter of the fourth edition upon completion, but we will not assemble the chapters into volumes. In addition, we will revise fourth edition chapters annually to incorporate new Comptroller General case law as well as discussions of particularly prominent decisions from the courts. These changes will allow us to maintain the currency of the material in *Principles* without the publication of a separate annual update. New fourth edition chapters will supersede the corresponding chapters in the third edition. Third edition chapters that have not been superseded remain the most current work on their respective subjects, when used in conjunction with the 2015 annual update. We will no longer publish annual updates for any of the chapters of the third edition.

Chapters 1 and 2 of the fourth edition now include most of the material from chapter 3 of the third edition. Since chapter 3 of the third edition was consolidated into chapters 1 and 2 of the fourth edition, chapter 3 of the fourth edition, when issued, will be titled Availability of Appropriations: Purpose and will correspond to chapter 4 of the third edition. Occasionally, text in the fourth edition includes cross references to chapters that we have not yet updated for the fourth edition. For the time being, these cross references continue to refer to the third edition chapters and to the chapter numbers as they appeared in the third edition. As we update subsequent chapters for the fourth edition, we will also update corresponding cross references in earlier fourth edition.

In a bow to the times and the electronic world, the fourth edition will be published exclusively in electronic form, but readers may easily print each chapter if desired. All new chapters of the *Principles*, along with additional information regarding changes in our publication process for the fourth edition are available on our website. Please visit www.gao.gov/legal/ for a link to our Red Book webpage.

The response to *Principles* has been both gratifying and encouraging since the first edition was published in 1982. We express our appreciation to the many persons in all branches of the federal government, as well as nonfederal readers, who have offered comments and suggestions. Our goal now, as it was in 1982, is to present a document that will serve as a helpful reference for a wide range of users.

To that end, we again invite comments and suggestions for improvement. We thank our readers for their support and hope that this publication continues to serve their needs.

Susan A. Poling
General Counsel

March 2016