COURSE SYLLABUS

Appropriations Law for Reimbursements, Revolving Funds, and User Fees Course

Master the complex rules governing federal interagency transfers, revolving funds, reimbursements, and user fees under GAO principles.

> Group classes (Live Online) and onsite training are available for this course. For more information, email onsite@graduateschool.edu or visit: https://sdfm.graduateschool.edu/courses/appropriations-law-for-reimbursements-revolving-funds-and-user-fees



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Course Outline

Module 1: Appropriations Law Review

- Understand the core principles of Purpose, Time, and Amount in federal appropriations.
- Review statutory authorities such as the Antideficiency Act and Necessary Expense Doctrine.
- Analyze terminology including appropriation, apportionment, allotment, commitment, and obligation.
- Apply legal concepts through case studies involving violations and exceptions.

Module 2: Interagency Transactions

- Interpret and apply rules governing Economy Act and Non-Economy Act transactions.
- Compare types of interagency agreements including required orders, voluntary transactions, and project orders.
- Distinguish key concepts like augmentation, obligation timing, and deobligation requirements.
- Identify when goods/services must be performed in-house or contracted out under legal constraints.
- Explore real-world federal case studies involving compliance challenges and GAO rulings.

Module 3: Revolving Funds

- Define and differentiate types of revolving funds: working capital, trust, franchise, and public enterprise.
- Identify statutory requirements and proper use of revolving fund receipts and reimbursements.
- Understand accounting and augmentation concerns associated with revolving fund operations.
- Evaluate Antideficiency Act implications and budgetary controls specific to revolving funds.
- Assess case studies involving DoD and interagency revolving fund activities.

Module 4: User Fees

- Explain the legal basis for charging user fees using IOAA and other statutory authorities.
- Differentiate between taxes and fees based on benefit, fairness, and legislative intent.
- Apply rules for calculating cost-based and market-based user fees under OMB Circular A-25.
- Interpret statutory authority required for collection, retention, and use of fees.

- Analyze GAO decisions on permissible uses and disposition of user fees across agencies.

Module 5: The Big Picture

- Synthesize understanding of reimbursements, revolving funds, and user fees into a unified legal model.
- Interpret complex relationships between collections, receipts, refunds, and reimbursements.
- Use graphic models to distinguish appropriations law distinctions between Economy Act, project orders, and user fee statutes.