COURSE SYLLABUS

Federal Appropriations Law for Acquisition Professionals Course

Understand how to obligate and manage appropriated funds in compliance with FAR and the GAO's "Red Book," with a focus on acquisition contexts.

> 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/federal-appropriations-law-for-acquisition-professionals



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Course Outline

Module 1: Introduction

- Understand the constitutional role of Congress in the appropriation process.
- Explore the sources that condition the use of appropriated funds including statutes, regulations, and GAO decisions.
- Examine the role and binding authority of the Comptroller General and GAO decisions.
- Review rules for statutory interpretation and resolving conflicts between laws.

Module 2: Legal Framework

- Learn fiscal terms and classifications of appropriations (e.g., one-year, multi-year, no-year).
- Understand the life cycle of appropriations from apportionment to cancellation.
- Discuss transfers, reprogramming, deferrals, and rescissions under appropriations law.
- Explore authorization vs. appropriation acts and permanent law considerations.

Module 3: Availability of Appropriations—Purpose

- Apply the Purpose Statute and the Necessary Expense Doctrine to determine valid uses of funds.
- Review specific categories of expenses: food, clothing, training, travel, attorney fees, and gifts.
- Recognize prohibited uses like lobbying, compensation violations, and insurance purchases.
- Understand GAO guidance on "logical relationship" and agency discretion.

Module 4: Under Construction

This module is intentionally left blank to align with GAO's ongoing Red Book revisions.

Module 5: Availability of Appropriations—Time

- Determine the correct fiscal year for obligations based on the Bona Fide Needs Rule.
- Understand treatment of severable vs. non-severable services and lead time exceptions.
- Learn about replacement contracts, contract modifications, and advance payments.
- Discuss IDIQ, multi-year contracts, and rules for expired and canceled funds.

Module 6: Availability of Appropriations—Amount

- Understand earmarks (ceilings, floors, fences) and their implications.
- Apply the Antideficiency Act to prevent over-obligation or unauthorized services.
- Identify augmentation and recognize exceptions like refunds and reimbursements.
- Examine the consequences and penalties of ADA violations.

Module 7: Obligation of Appropriations

- Learn criteria for recording obligations under 31 USC 1501(a).
- Discuss nine valid obligation types: contracts, loans, grants, travel, and more.
- Understand ratification of unauthorized commitments and their fiscal implications.
- Review the impact of deobligations, estimates, and employment-related costs.

Module 8: Continuing Resolutions

- Explore the nature, purpose, and typical provisions of Continuing Resolutions (CRs).
- Understand the rate for operations and how CRs impact obligation authority.
- Learn the rules for starting new projects or continuing previous fiscal year operations.
- Study how CRs interact with other legislation and agency guidance.