COURSE SYLLABUS

Federal Appropriations Law Course

Master the principles of federal appropriations law to ensure the proper use of appropriated funds and compliance with legal requirements.

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



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Course Outline

Module 1: Introduction

- Understand the objectives and scope of federal appropriations law.
- Recognize the importance of legal compliance in managing public funds.
- Identify key sources and resources for learning appropriations law.

Module 2: The Legal Framework

- Explain reprogramming.
- Understand application of appropriation language.
- Understand permanent law.
- Describe the life cycle of an appropriation.
- Understand administrative discretion.

Module 3: Availability of Appropriations: Purpose

- Determine authorized purposes.
- Apply the “Necessary Expense Doctrine” (specific purpose authorities and limitations) to making legal obligations.
- Judge at what point appropriated funds may or may not be used for personal benefit.

Modules mirror the GAO Red Book — there is no Module 4.

Module 5: Availability of Appropriations: Time

- Understand time restrictions on the use of appropriated funds.
- Differentiate between one-year, multiple-year, and no-year appropriations.
- Learn about the Bona Fide Needs Rule and its application.
- Identify violations related to the timing of obligations and expenditures.

Module 6: Availability of Appropriations: Amount

- Understand the Antideficiency Act and its requirements.
- Identify rules for ensuring expenditures do not exceed appropriated amounts.
- Learn about apportionments, allocations, and allotments.
- Recognize penalties and consequences for violations of amount restrictions.

Module 7: Obligation of Appropriations

- Advise managers on proper recording of obligations.
- Understand and abide by legal use of digital signatures and codes.
- Determine protocol for actions that extend beyond the fiscal year, to include obligations against expired accounts.

Module 8: Continuing Resolutions

- Obligate within the parameters of the “current rate.”
- Obligate for projects and activities.
- Explain the limitations that apply to agencies operating under a Continuing Resolution.

Module 9: Liability and Relief of Accountable Officers

- Understand the responsibilities of accountable officers for federal funds.
- Identify types of liability, including physical loss and improper payments.
- Learn about processes for seeking relief from liability.