

Course Descriptions

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A note about FedTrain content. All material is rooted in the Principles of Federal Appropriations Law published by the Comptroller General. Material is drawn from all four published editions. We also draw material from other published sources such as the Code of Federal Regulations, agency specific policies and rules (E.G. VA Finance Manual) as well as content provided by the Army JAG School's Fiscal Law Desk Reference Book.

Federal Appropriations Law

Basic Course

2-Days

Course Description:

Lesson 1: The Legal Environment (1 hour)

Description:

The first lesson focuses on the foundations of appropriations laws discussed in Chapters 1 and 2 of the Government Accountability Office (GAO) Red Books. It teaches applicable subjects from the Constitution, statutes at large, codified statutes (the United States Code), administrative rules and regulations, including the Code of Federal Regulations, agency-wide specific regulations, policies and instructions down to and including local administrative rules and policies. It describes the role and authorities of the Comptroller General of the U.S. as head of the GAO. Through the lecture, the student will be able to:

Objectives:

1. Describe and relate the Constitutional Power of the Purse to their duties.
2. Understand the relationship between the Legislative and Executive Branches in the appropriations processes: Enactment and Execution.
3. Explain the relationship of the GAO Decisions to everyday expenditures in the Executive Branch. Distinguish between the views of the Comptroller General (CG) and the U.S. Attorney General regarding the applicability of CG decision affecting agency discretion.

Lesson 2: The Availability of Appropriations: Amount. (3 hours)

Description:

Lesson 2 explores the basic rules found in GAO Red Book, Vol. II, Chapters 6 and 9 as they relate to two federal officials: (1) The person who creates the obligation and; (2) the person who certifies the payment. It examines the consequences of the Antideficiency Act and the Erroneous Payment Statute relating to the making of illegal, improper or incorrect transactions. Through the lecture the student will be able to:

Objectives:

1. Define the legal responsibilities of obligating officials.
2. Generally describe the four ways the Antideficiency Act (ADA) may be violated.
3. Define terms such as: Exhaustion of an appropriation; Purpose Violations and cures; Illegal Augmentation of the appropriation.
4. Describe the principles relating to determinations of which official in the decision making process will be held responsible for the ADA violation.
5. Quote the penalties for administrative and/or criminal violations of the ADA.
6. Describe duties and liabilities of payment certifying officers; quote the two criteria relating to relief from liability for erroneous payments.

Lesson 3: The Availability of Appropriations: Time Limits. (4 hours)

Description:

In Lesson 3 the student will be introduced to the principles of appropriations law relating to time limits on appropriations as discussed in the GAO Red Book, Vol. I, Chapter 5. Through the lecture and class discussions, the student will be able to:

Objectives:

1. Articulate the different types of appropriations and time limits.
2. Describe the Life Cycle of a time limited appropriation.

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3. Define the Bona Fide Need rule as it relates to: Current year needs, carryover needs and obligating current year funds to meet future needs.
4. Determine the rules for obligating contracts or orders for property or severable and nonseverable services contracts.
5. Discuss the obligations rules relating to: Funding replacement contracts in a subsequent year; funding upward adjustments in contracts occurring in a future fiscal year; and the funding rules relating to antecedent liabilities clauses in contracts.

Lesson 4: The Availability of Appropriations: Purpose. (8 hours)

Description:

In Lesson 4 the student will be introduced to the principles of appropriations law relating to the purposes for which appropriations are used as discussed in the GAO Red Book, Vol. I, Chapter 4. The lesson explores the 300 pages in the Red Books dealing with obligating funds for meetings, conferences (including discussions of the rules relating to conference approvals), entertainment, personal expenses, wearing apparel, licenses, taxes and municipal services. Through the lecture and completion of a comprehensive case study the student will be able to:

Objectives:

1. Define the nature of the Purpose Statute.
2. Explain the concept of "necessary expenses" and repeat the three tests that must be met for an expense to qualify under the necessary expense theory.
3. Differentiate the four major laws relating to meetings and discuss the conference approval requirements in OMB Memo M-12-12.
4. Describe the allowances and prohibitions relating to expenditures for entertainment activities including buying food for federally hosted meetings.
5. Articulate the rules relating to purchasing items deemed personal expenses. E.g. Gifts, professional affiliations and memberships, furniture and wearing apparel.
6. Know the difference between expenditures for informational activities and promotion and advertising programs.
7. Discuss the Constitutional principles relating to payments of state/municipal fees and taxes.

Federal Appropriations Law

Enhanced Basic Course

3-Days

Added content and more case studies than the basic course.

Course Description:

Lesson 1: The Legal Environment (3 hours)

Description:

The first lesson focuses on the foundations of appropriations laws discussed in Chapters 1 and 2 of the Government Accountability Office (GAO) Red Books. It teaches applicable subjects from the Constitution, statutes at large, codified statutes (the United States Code), administrative rules and regulations, including the Code of Federal Regulations, agency-wide specific regulations, policies and instructions down to and including local administrative rules and policies. It describes the legislative processes to enact appropriations and authorizing legislation. It reviews the role and authorities of the Comptroller General of the U.S. as head of the GAO. Through the lecture, the student will be able to:

Objectives:

1. Describe and relate to their duties the Constitutional Power of the Purse.
2. Understand the relationship between the Legislative and Executive Branches in the appropriations processes: Enactment and Execution.
3. Explain the relationship of the GAO Decisions to everyday expenditures in the Executive Branch. Distinguish between the views of the Comptroller General (CG) and the U.S. Attorney General regarding the applicability of CG decision affecting agency discretion.
4. Understand and relate the legislative processes including Appropriations Committee reports, Conference Committee actions, the making of the Appropriations Bill and actions by the President in signing the bill into law.

Lesson 2: The Duties, Responsibilities and Liabilities of Certifying Officers (6 hours)

Description:

Lesson 2 explores the basic rules found in GAO Red Book, Chapters 6 and 9 as they relate to two federal officials: (1) The person who creates the obligation and; (2) the person who certifies the payment. It examines the consequences of violating the Antideficiency Act and/or the Erroneous Payment Statute with respect to the making of illegal, improper or incorrect transactions. Through the lecture and completion of a multi-part case study assignment, the student will be able to:

Objectives:

1. Define the responsibilities of obligating officials.
2. Generally, describe the four ways the Antideficiency Act (ADA) may be violated.
3. Define terms such as: Exhaustion of an appropriation; Purpose Violations and cures; Illegal Augmentation of the appropriation.
4. Discuss and relate rules on use of interagency transactions; specifically, with respect to ordering and performing official responsibilities to avoid an ADA violation.
5. Evaluate the standards for ratification of unauthorized commitments.
6. Describe the principles relating to determinations as to which official in the decision making process will be held responsible for the ADA violation.
7. Use OMB Circular A-11 principles to determine the responsible parties and reporting requirements.
8. Quote the penalties for administrative and/or criminal violations of the ADA.
9. Describe the two criteria relating to relief from liability for erroneous payments.

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10. Understand the statute of limitations relating to relief from liability for erroneous payments.

Lesson 3: The Availability of Appropriations: Time Limits. (7 hours)

Description:

In Lesson 3 the student will be introduced to the principles of appropriations law relating to time limits on appropriations as discussed in the GAO Red Book, Vol. I, Chapter 5. Through the lecture and class discussions, the student will be able to:

Objectives:

1. Articulate the different types of appropriations and time limits.
2. Describe the Life Cycle of a time limited appropriation.
3. Discuss the rules and impacts of Continuing Resolution Appropriations and lapses in appropriations leading to a limited shutdown of agency operations.
4. Define the Bona Fide Need rule as it relates to: Current year needs, carryover needs and obligating current year funds to meet future needs.
5. Determine the rules for obligating contracts or orders for property or severable and nonseverable services contracts.
6. Discuss the obligations rules relating to: Funding replacement contracts in a subsequent year; funding upward adjustments in contracts occurring in a future fiscal year; and the funding rules relating to antecedent liabilities clauses in contracts.
7. Review the laws relating to obligating grants and cooperative agreements

Lesson 4: The Availability of Appropriations: Purpose. (8 hours)

Description:

In Lesson 4 the student will be introduced to the principles of appropriations law relating to the purposes for which appropriations are used as discussed in the GAO Red Book, Vol. I, Chapter 4. The lesson explores the 300 pages in the Red Books dealing with obligating funds for meetings, conferences (including discussions of the rules relating to conference approvals), entertainment, personal expenses, wearing apparel, licenses, taxes and municipal services. Through the lecture and a series of short case studies, the student will be able to:

Objectives:

1. Define the nature of the Purpose Statute.
2. Explain the concept of "necessary expenses" and repeat the three tests that must be met for an expense to qualify under the necessary expense theory.
3. Differentiate the four major laws relating to meetings and discuss the conference approval requirements in OMB Memo M-12-12.
4. Describe the allowances and prohibitions relating to expenditures for entertainment activities including buying food for federally hosted meetings.
5. Articulate the rules relating to purchasing items deemed personal expenses. E.g. Gifts, professional affiliations and memberships, furniture and wearing apparel.
6. Know the difference between expenditures for informational activities and promotion and advertising programs.
7. Discuss the Constitutional principles relating to payments of state/municipal fees and taxes.

Federal Appropriations Law

Update / Refresher

Course Description:

This is a one-day course designed to:

- a. Update the student on changes that have occurred since the student last completed the basic Federal Appropriations Law course.
- b. Refresh the student's memory of the key Principles of Appropriations Law (Purpose, Time and Amount) they learned in the basic course.
- c. Provide an interactive exchange of question/answer periods allowing the instructor and students to explore the law as it relates to the student's specific legal environment.
- d. Examine relevant changes that occurred during the past several years. Most significantly among these:
 1. The 2012 OMB Memo (as amended relating to conference planning and approvals.
 2. The 2013 decision regarding obligation of severable service contracts when using a multi-year appropriation and the period of performance extends beyond the end of the fiscal period.
 3. The 2014 change in the obligational treatment of military and employee bonus contracts.
 4. The 2015 change relating to obligating severable services performed in a non-Economy Act interagency agreement.
 5. The 2015 decision on obligating training contracts for future year training.
 6. The 2015 decision regarding purchase of kitchen supplies and utensils.
 7. The 2016 announcement by GAO regarding the changes in publication of the Red Books.

Upon completion of the course, the student will be able to:

Objectives:

- a. Describe the changes that have occurred since their last attendance at an Appropriations Law/Fiscal Law course.
- b. Relate the changes to their workplace and consider how to integrate the changes into their processes.
- c. Make the necessary adjustments in their policies and procedures to comply with the changes.
- d. Determine what, if any, additional training they would need to become better aware of the impacts of the changes and how best to deal with them.

The forgoing will be accomplished through lecture, slide presentations and participant discussions – focusing on the key learning points from the basic course and related changes that have occurred in the interim. The course begins with a self-conducted Pre-Course Quiz on the key learning points. The quiz questions serve as the outline for the course as each question is answered the lecture. .