

# FEDERAL APPROPRIATIONS LAW

## SYNOPSIS

Under the current administration and Congress, financial pressures are mounting — and will continue to do so in the future. For those who handle federal funds, finding ways to do more with less is essential.

The subtle rules on the availability of appropriations can block an otherwise well-reasoned management plan. These rules are difficult to understand and are not well known or publicized. Fortunately, there are clear precedents that you can follow to avoid reaching an impasse — and to avoid incurring personal financial liability for failure to comply.

This course takes you through every facet of the budgeting and spending processes. You'll get a thorough analysis of all funding activities, as seen through the eyes of the contracting, certifying and disbursing officers. And, you'll participate in sessions that explore controlling decisions by the Government Accountability Office (GAO).

## LEARN

- Explain the congressional rule
- Avoid impasses at each phase of the budgeting and spending process, from initial planning through ultimate disbursement
- Avoid incurring personal financial liability
- Comply with statutory requirements and limitations on spending
- Explain the budgeting process
- Handle anti-deficiency questions

*This course uses digital materials.*

## TOPICS

### ACCOUNTABLE OFFICERS— LIABILITY AND RELIEF

- Statutory Framework
- Physical Losses
- Improper Payments
- Statute of Limitations

### LEGAL FRAMEWORK

- Constitutional Basis
- Historical Review
- Definitions

### LIFE CYCLE OF AN APPROPRIATION

- Budget Formulation
- Congressional Process
- Authorization Acts
- Appropriations Acts
- Supplemental and Deficiency Appropriations
- Continuing Resolutions
- Enactment or Funding Gap
- Apportionment And Allotment
- Possibility of Impoundment or Sequestration
- Close of Fiscal Year
- Audit and Review

### INTERPRETING APPROPRIATION LANGUAGE

- Interrelationship of Authorization and Appropriation
- Effect of Budget Estimates
- Reprogramming and Transfer
- Permanent Legislation In An Appropriation
- Application of Legislative History

### AVAILABILITY OF APPROPRIATIONS AS TO PURPOSE

- Necessary Expense Rule
- Specific Limitations
- Entertainment and Recreation
- Gifts
- Insurance
- Lobbying
- Personal Expenses and Furnishing
- State and Local Taxes

### AVAILABILITY OF APPROPRIATIONS AS TO TIME

- Bona Fide Needs Rule
- Materials Contracts
- Service Contracts
- Incrementally Funded Contracts
- Replacement Contracts Rule
- Contract Modifications
- Year-End Disposition of Appropriation Balances
- Elimination of "M" Accounts
- Availability of Appropriations As To Amount
- Earmarking Language
- Anti-Deficiency Act
- Augmentation of Appropriations

### OBLIGATION OF APPROPRIATIONS

- Recording Statute
- Contingent Liabilities
- De-Obligation

### CONTINUING RESOLUTIONS

- Rate For Operations
- Projects or Activities
- Relationship To Other Legislation

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