COURSE SYLLABUS

Appropriations Law for Reimbursements, Revolving Funds, and User Fees Course (Self-Paced)

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://www.graduateschool.edu/courses/appropriations-law-for-reimbursements-revolving-funds-and-user-fees-course-self-paced



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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.