COURSE SYLLABUS

DoD Fiscal Law Principles Course

Build expertise in Department of Defense fiscal law by learning how DoD-specific authorities, exceptions, and appropriations law principles guide legal fund usage.

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/dod-fiscal-law-principles



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Course Outline

Module 1: Introduction

- Review the scope and objectives of the DoD Fiscal Law Principles course.
- Understand the importance of appropriations law in federal financial management.
- Identify the primary sources of appropriations law and their application.

Module 2: Legal Framework

- Examine the constitutional basis for federal appropriations law.
- Understand statutory authorities and related guidance documents.
- Review the role of the Government Accountability Office (GAO) and the Office of Management and Budget (OMB) in interpreting and applying appropriations law.

Module 3: Availability of Appropriations — Purpose

- Understand the Purpose Statute and its role in ensuring funds are used only for authorized objectives.
- Review key legal decisions and GAO opinions related to the purpose restriction.
- Identify common violations and preventative measures.

Note: This course moves from Module 3 to Module 5, reflecting the Red Book's structure, which has no Chapter 4.

Module 5: Availability of Appropriations — Time

- Review the time limitations on the use of appropriations as outlined in federal law.
- Differentiate between annual, multiple-year, and no-year appropriations.
- Understand the implications of the Bona Fide Needs Rule.

Module 6: Availability of Appropriations — Amount

- Examine statutory restrictions on spending in excess of appropriated amounts.
- Understand the Antideficiency Act and its enforcement mechanisms.
- Discuss the role of apportionments and allotments in controlling obligations.

Module 7: Obligation of Appropriations

- Define what constitutes an obligation under federal appropriations law.

- Understand the timing and recording of obligations.
- Review key legal precedents and case studies on obligations.

Module 8: Continuing Resolutions

- Understand the function of continuing resolutions in maintaining government operations.
- Review limitations and special provisions typically included in continuing resolutions.
- Examine the legal implications for obligations and expenditures during a continuing resolution period.

Module 9: Liability and Relief of Accountable Officers

- Identify the responsibilities and potential liabilities of accountable officers.
- Understand the legal standards for granting relief from liability.
- Review GAO and agency-level procedures for handling liability cases.