

# Federal Appropriations Law for Auditors Course

Understand federal appropriations law to ensure compliance, detect violations, and assess the proper use of government funds.

Group classes in Live Online and onsite training is available for this course. For more information, email [onsite@graduateschool.edu](mailto:onsite@graduateschool.edu) or visit: <https://www.graduateschool.edu/courses/federal-appropriations-law-for-auditors>



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## Course Outline

### Module 1: Introduction

- Auditor's Role and Connection to Appropriations
- Role of Congress in Appropriation Process
- Statutory Interpretation and Resolving Conflicts Between Statutes
- GAO's Role in the Process
- How to Resolve Conflicts Between Statutes

### Module 2: Legal Framework

- Understanding Fiscal Terms
- The Life-Cycle of an Appropriation
- Reprogramming Procedures
- Limits of Administrative Discretion
- Understanding Permanent Law

### Module 3: Availability of Appropriations—Purpose

- Determining Authorized Purposes for Appropriations
- Application of the "Necessary Expense Doctrine"
- Transfer and Prohibited Uses of Funds
- Understanding Specific Purpose Authorities and Limitations

### Module 4: "Under Construction"

Explanation of Module Absence

### Module 5: Availability of Appropriations—Time

- Understanding Fiscal Year and Periods of Availability
- Bona Fide Needs Rule

- Procurement of Goods and Services
- Contract Modifications and Multi-Year Contracts

## **Module 6: Availability of Appropriations—Amount**

- Earmarking and Its Implications
- Antideficiency Act Violations
- Augmentation of Appropriations
- Miscellaneous Receipts Statute
- Reimbursable Work and Economy Act