

Appropriations Law for Revolving Funds and Reimbursables

Course Number: 5147

Length: 2 Days

Primary Delivery Method: Instructor-led live classroom

Alternative Delivery Methods: Instructor-led online (synchronous)

Course Description

Understand the various aspects of federal business activities, such as reimbursables, revolving funds, and user fees, to comply with legal requirements for government business transactions. You will learn how to properly apply the basic tenets of appropriations to your agency transactional work by examining and discussing the requirements of Chapter 12 from Volume 3 of the third edition of the *GAO Principles of Federal Appropriations Law* (the Red Book) and other guidelines.

Intended Audience

This course is designed for anyone familiar with the basic tenets of appropriations law who deals with interagency transactions (reimbursables and revolving funds) and other government businesslike activities (user fees).

Course Learning Objectives

- Apply the three tests that determine the legal availability of appropriated funds
- Describe the Economy Act and its requirements for interagency transaction payments and costs
- Differentiate between services that may and may not be performed as interagency transactions
- Describe and apply the account adjustment statute
- Discuss the characteristics of revolving funds
- Account for augmentation, impairment, and property depreciation issues for revolving funds
- Describe and apply intragovernmental business rules and assisted acquisition policies and procedures
- Determine the legality of and method for charging a user fee

Course Additional Features

- Producer Support
- Technical Support Team
- Extended Learning Bursts
- Dedicated In-House Accessibility/Section 508 Compliance
- Student Resource Guides

All details about the Additional Features are available on this page. [Click here to Explore](#)

Course Schedule

DAY ONE

Appropriations Law for Revolving Funds and Reimbursables

MORNING	Lesson 1: Appropriations Law Review
	Lesson 2: Interagency Transactions
LUNCH	
AFTERNOON	Lesson 2: Interagency Transactions (continued)

DAY TWO	
MORNING	Lesson 3: Revolving Funds
LUNCH	
AFTERNOON	Lesson 3: Revolving Funds (continued)
	Lesson 4: User Charges
	Course Exam

Learning Methods

Lecture, group discussion, case studies, and exam.

Credits

National Association of State Boards of Accountancy (NASBA)

- Field of Study: Business Law
- Level: Intermediate
- CPEs: 16

Professional Development Units (PDUs)

- Credits: 14

Continuous Learning Points (CLPs)

- Credits: 16

Third-Party Certification Relationship

Appropriations Law for Revolving Funds and Reimbursables

This course applies toward the DoD FM Certification Program.

Management Concepts Certificate Program Relationship

This is an elective course in the following program(s):

- [Business Analysis and Requirements Management Master Track](#)
- [FFMCP Accounting Master Track](#)
- [FFMCP Budgeting Master Track](#)
- [FFMCP Financial Management Master Track](#)
- [Agile in Government Master Track](#)
- [Project Management Master Track](#)
- [Program Management Certificate Program](#)

Prerequisites

Suggested

- [Accounting for Revolving Funds and Reimbursables](#)
- [Appropriations Law Seminar](#)

Pework

There is no pework required for this course.

Requirements for Successful Completion

Full (100%) attendance is expected and required. Successful completion of the course depends on full class attendance and active participation in individual and group exercises.

The final exam must be completed with a grade of 70% or higher.

Follow-On Resources

- [Financial Management of Defense Working Capital Funds](#)
- [G-Invoicing and the Intragovernmental Process](#)

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Ready to Enroll?



See the most recent course information and scheduled classes at this link:
<https://www.managementconcepts.com/course/id/5147>



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