



## COURSE NUMBER

FHWA-NHI-231027

## COURSE TITLE

### Funds Management for FHWA Employees - WEB-BASED

The course specifically focuses on the Principles of Appropriations Law as codified in the GAO “Red Book” Volume 1 and 2 (Chapters 6-8, 10 and 11) and its Application to the unique requirements of the HTF. Course content covers the following topics:

Provide information on the historical perspective, life cycle of an appropriation, constitutional basis, definitions, and effect of decisions of the Comptroller General.

The legal framework: basic concepts about appropriations, relationships between appropriations, Congressional intent, authorization acts, appropriation acts, supplemental and deficiency appropriations, and apportionment and allotment.

Agency regulations and administrative control: agency regulations and interpretations, agency discretion.

Availability of appropriations, purpose: principles/concepts, “Necessary Expense” doctrine, specific purpose authorities and limitations, attendance at meetings, attorney’s fees, compensation restrictions, entertainment, recreation, morale, welfare, food, fines and penalties, municipal services, gifts and awards, guard services, rewards, lobbying, membership fees, personal expenses, state and local taxes, telephone services, and a group study of Comptroller General decisions relating to the above material.

Availability of appropriations, time: general principles, “Bona Fide Needs” rule, concepts, prior and future year needs, replacing and modifying contracts, exceptions, advance payments considerations, dispositions of appropriations balances, close of fiscal year, and a group study of the Comptroller General decisions related to above.

Availability of appropriations, amount: earmarking, avoiding Anti-Deficiency

Act violations, supplemental appropriations, augmentation of appropriations, and a group study, and a group study of Comptroller General decisions related to the above.

Obligation of appropriations: nature of obligations, recording obligations and reporting, de-obligation, (tied to 23 USC Sec 106(3)) and contingent liabilities.

Operating under continuing resolutions: rate for operations, project or activities, and relationship to other legislation.

Liability and relief of accountable officers: general principles, physical loss or deficiency, illegal or improper payment, relief, and a group study of Comptroller decisions relate to the above.

Grants and Cooperative Agreements, guaranteed and insured loans, to include discussion of Transportation Innovative Finance vehicles such as State Infrastructure Banks (SIBs), Grant Anticipated Revenue Vehicles (GARVEEs) Section 129 Loans and Transportation Infrastructure Finance and Innovation Act projects, overview of GAO principles of appropriations, law, claims against the United States, debt collection, payment of judgments, and review and general discussion of recent Comptroller decisions.

## OUTCOMES

Upon completion of the course, participants will be able to:

- Explain how resources are requested and approved.
- Describe the different types of appropriations available
- Describe each type of appropriation
- Explain the use and significance of each type of appropriation
- Discuss the general guidelines for controlling the use of federal resources.
- Explain the limitations and latitudes on the use of the federal resources.

## TARGET AUDIENCE

The target audience includes Financial Managers and Specialists, Division Administrators and Assistant Division Administrators, Program and Project Managers, and Supervisors and Team Leaders who are drawn from a cross section of these occupations. The target audience is primarily employees involved with the HTF.



**TRAINING LEVEL:** Basic

**FEE:** 2013: \$0 Per Person; 2014: N/A

**LENGTH:** 6 HOURS (CEU: .6 UNITS)

**CLASS SIZE:** MINIMUM: 1; MAXIMUM: 1

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