

Budget Execution Course

Students will review current budget execution policy and guidance published in OMB's Circular A-11; learn about the principles of purpose, time, and amount that govern how federal agencies can properly use appropriated funds, ensuring compliance with legal and budgetary constraints; and the relationship between performance plans/goals and operating budgets.

Group classes in Live Online and onsite training is available for this course. For more information, email onsite@graduateschool.edu or visit: <https://sdfm.graduateschool.edu/courses/budget-execution>



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Course Outline

Module 1: Overview of the Federal Budget Process

- Module 1 learning objectives
- The changing budget environment
- Purposes of the federal budget
- Size and composition of the federal budget
- Receipts (revenue)
- Expenditures (outlays)
- Surplus, deficit, and debt
- Competition for funding
- Evolution of the federal budget and financial management structure
- Key players in the budget process
- Key central agency budget process related guidance
- Phases of the organizational budget cycle
- Budget formulation
- Congressional action
- Budget execution
- Pipelines of budget authority receipt and usage
- The purposes of organizational budgets
- Presidential role in the budget execution phase
- Deferrals
- Rescissions
- Principles of appropriation law
- Impact of federal appropriations law on legal obligation of funds
- Review exercise

Module 2: Overview of the Budget Execution Process

- Module 2 learning objectives
- Types of appropriation acts and sequence of execution events
- Appropriation act
- Appropriation warrant
- Apportionment
- Allotment
- Sub-allotment or allocation
- Resource manager or fund certifying official
- Commitment
- Obligations
- Receipt and acceptance of goods and services — referred to as expended appropriation
- Invoice received
- Voucher preparation
- Document matching and certification
- Outlay
- Internal controls
- Administrative control of funds
- Federal employee ethical standards

Module 3: Development, Modification, and Distribution of an Operating Plan

- Module 3 learning objectives
- Budget development overview
- GPRA and the budget
- Mission statement
- Strategic plan (or goals)
- Performance budget
- Performance and accountability reports (PAR)
- Reasons for budget modifications
- Purposes of an operating plan
- Accommodating budget changes
- Step 1, step 2, step 3, step 4, step 5
- Apportionment process
- Requirement
- Hint
- Special remarks/requirement

Module 4: Monitoring and Tracking Performance

- Module 4 learning objectives
- Overview — how an operating plan can be used during budget execution
- What should be monitored and tracked — financial metrics
- What should be monitored and tracked — performance metrics
- Work measurement (workload)
- Unit cost measurement (efficiency)

- Productivity index measurement (effectiveness)
- Effectiveness
- Productivity improvement
- Improving productivity
- Special situations and factors affecting monitoring and tracking
- Special note on full-time equivalents (FTE)
- Special note on earmarks
- Special note on operating under a continuing resolution
- Special note on year-end spending
- Preparing, presenting, and following up the mid-year review (MYR)

Module 5: Responding to Unanticipated Events and Potential ADA Violations

- Module 5 learning objectives
- Understanding factors that could affect your programs
- External factors
- Internal factors
- Overview of reprogramming and transfer
- Adhering to criteria for reprogramming
- Cost considerations
- Operational impact considerations
- Displaying information
- Understanding ADA
- ADA and budget execution

Module 6: Managing Reimbursable Work and Contractual Agreements

- Module 6 learning objectives
- Overview of reimbursable operations
- Entering into agreements
- Paying for orders
- Obligating an appropriation
- Crediting payments
- Budgeting for reimbursable work
- Overview of revolving fund operations
- Overview of contracting
- Categories of services contracts
- The contracting process
- Types of contracts

Module 7: Preparing for Year-End Closeout

- Module 7 learning objectives
- Understanding unused budget authority
- Responding to possible ADA violations at year-end
- Agency reporting requirements
- Standard Form 133 report

Module 8: Federal Budget Execution Summary

