COURSE SYLLABUS

Introduction to Federal Budgeting Course

Gain a foundational understanding of the federal budget process, including budget preparation, appropriation types, and performance measurement.

Group classes (Live Online) and onsite training are available for this course. For more information, email onsite@graduateschool.edu or visit: https://sdfm.graduateschool.edu/courses/introduction-to-federal-budgeting



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Course Outline

Module 1: Overview of the Federal Budget

- Changing budget environment and financial accountability
- Size and composition of the federal budget
- Evolution and historical context of federal budgeting
- Purposes and phases of the federal budget process

Module 2: Overview of the Government Performance and Results Act (GPRA)

- Basic concepts of GPRA and the GPRA Modernization Act
- Components of a performance-based budget
- Developing and evaluating outcome statements
- Performance measurement and reporting

Module 3: Overview of the Organizational Budget

- Purposes and elements of organizational budgets
- Requesting budget authority and controlling expenditures
- Conducting efficiency analysis
- Budget accountability and spending control

Module 4: Budget Formulation

- Steps and timeline of budget formulation
- Application of object classes in budgeting
- Developing full-time equivalent (FTE) estimates
- Creating and justifying a budget proposal

Module 5: Congressional Action

- Timetable and steps for congressional budget actions
- Roles of budget-related congressional committees

- Authorization and appropriation processes

Module 6: Budget Execution

- Major events during the budget execution phase
- Compliance with appropriations law
- Reprogramming and transferring funds
- Mid-year reviews, quarterly reporting, and year-end closeout

Module 7: Audit and Review

- Purpose and processes of audit and review
- Role of the Inspector General and GAO
- Evaluating efficiency, effectiveness, and compliance

Module 8: Course Knowledge Check

- Comprehensive review and evaluation of course knowledge
- Application of budget concepts through testing