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 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/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