COURSE SYLLABUS

Planning, Budgeting, and Performance Measurement Course

Understand how performance measurement connects to strategic planning and budget decision-making under GPRA, GPRAMA, and OMB Circular A-11.

> 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/planning-budgeting-and-performance-measurement



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Course Outline

Module 1: Learning Outcomes and Introduction

- Understand the evolution of federal budgeting and the rise of performance-based budgeting.
- Learn about the Government Performance and Results Act (GPRA) and its modernization.
- Define performance-related terms: mission, goals, outcomes, outputs, and performance indicators.
- Explore the role of strategic planning in budget formulation and execution.

Module 2: Federal Budget Overview

- Review the structure and purpose of the President's Budget and OMB Circular A-11.
- Understand different budget types: object class, program-based, and performance-based.
- Explore the evolution of federal budgeting methods and current legal requirements.
- Analyze how budgets are formulated, approved, and executed within agencies.

Module 3: Congressional Call for Performance-Based Budgets

- Examine the GPRA and GPRA Modernization Act requirements.
- Identify key performance documents: strategic plans, annual performance plans, and performance reports.
- Learn to define outcomes, outputs, inputs, performance indicators, and targets.
- Understand cross-agency collaboration and accountability mechanisms.

Module 4: Performance Information Needed for a Performance-Based Budget

- Develop mission statements, goals, outcomes, outputs, and performance indicators.
- Understand how to link performance data to budgeting decisions.
- Design SMART goals and align them with agency priorities and customer needs.
- Apply exercises and case studies to build performance-based documentation.

Module 5: Role of Accounting in Preparation of Performance-Based Budgets

- Explore the importance of cost data in budget formulation and performance assessment.

- Learn types of costs: direct, indirect, general & administrative, recurring, nonrecurring.
- Understand federal cost accounting standards and managerial cost accounting systems.
- Apply cost estimation methods to performance-based budgeting.

Module 6: Integrating Performance and Cost

- Integrate performance planning with cost and budget development.
- Construct performance-based budgets using Schedules P and O.
- Learn to build justifications for performance-linked funding requests.
- Understand the review process by OMB and Congress for budget approval.

Module 7: Using the Performance Measurement System to Manage Operations

- Track and assess actual vs. planned performance using key indicators.
- Use trend and variance analysis to manage and improve operations.
- Measure workload, efficiency, and effectiveness to gauge productivity.
- Implement process improvements and business process reengineering.

Module 8: Course Summary

- Summarize the integration of planning, budgeting, and performance measurement.
- Review GPRA and GPRAMA documentation requirements and timelines.
- Reinforce the role of performance budgeting in achieving federal program accountability.
- Emphasize justification as a critical tool in securing budget approval.