

# Strategic Spending Executive Seminar: Intelligent Funds Management in Challenging Times Course

Develop advanced strategies for directing federal funds during tight budgets, year-end pressures, or continuing resolutions to support mission delivery effectively.

Group classes in Live Online and onsite training is available for this course. For more information, email [onsite@graduateschool.edu](mailto:onsite@graduateschool.edu) or visit: <https://sdfm.graduateschool.edu/courses/strategic-spending-executive-seminar-intelligent-funds-management-in-challenging-times>



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## Course Outline

### Module 1: The Size and Scope of the U.S. Budget – Why Our Path is “Unsustainable”

- Identify key components of the national debt and annual deficit.
- Distinguish between mandatory and discretionary spending.
- Discuss challenges posed by major federal programs and interest on debt.
- Explore fiscal sustainability and economic implications of deficit spending.

### Module 2: How Money Works – The Federal Budget Cycle

- Examine the full lifecycle of federal budget formulation and execution.
- Understand appropriations, apportionments, and obligations.
- Review legal constraints and audit considerations during budget execution.
- Recognize procurement authorities and budgetary compliance rules.

### Module 3: The Lifecycle of Federal Financial Transactions – How We Spend Money

- Trace transactions from appropriation to final Treasury outlay.
- Identify key internal controls and financial checkpoints.
- Understand the importance of managing unliquidated obligations (ULOs).
- Apply proactive techniques for accurate transaction lifecycle oversight.

### Module 4: Year-End Spending – Between a Falling Rock and a Hard Place

- Navigate the legal framework for year-end spending, including the ADA and BNR rules.
- Avoid common mistakes during fiscal closeout periods.
- Understand obligations, procurement rules, and time-sensitive fiscal constraints.
- Leverage best practices for compliant, efficient year-end financial management.

## **Module 5: What To Do When Things Go WROGN**

- Prepare for financial crises such as funding cuts, recissions, and shutdowns.
- Review Anti-Deficiency Act consequences and liability risks.
- Develop a spending plan and tiered priorities to safeguard mission-essential activities.
- Explore tactical responses to financial management disruptions.

## **Module 6: Controlled Chaos**

- Execute a strategic reduction in expenditures when facing unavoidable budget cuts.
- Manage burn rates, obligations, and contingency funds under pressure.
- Coordinate key roles and teams to maintain continuity during austerity periods.
- Prioritize essential personnel, contracts, and resources for sustainability.

## **Module 7: Down to Zero**

- Plan and execute a full agency or program shutdown due to lapse or termination.
- Comply with furlough rules and shutdown furlough guidance from OPM.
- Secure government assets, finalize fiscal records, and manage RIF processes.
- Minimize risk while preparing for potential funding restoration or permanent closure.

## **Module 8: Communications – Interactions and Restrictions on Financial Information**

- Understand statutory and regulatory restrictions on financial communications.
- Navigate communication channels with Congress, OMB, and auditors appropriately.
- Avoid lobbying violations and unauthorized information disclosures.
- Protect PII and classified information while maintaining transparency and accuracy.