Budget Execution Course (Self-Paced)

Students 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 to ensure compliance with legal and budgetary constraints, and explore the relationship between performance plans and 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://www.graduateschool.edu/courses/budget-execution-course-self-paced

support@graduateschool.edu •

(888) 744-4723

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

Summary and review of budget execution process