COURSE SYLLABUS

DHS Planning, Programming, Budgeting and Execution (PPBE) Course

This course provides students with an enhanced working knowledge of the Department of Homeland Security (DHS) process to plan and program for its future activities, and then to develop, justify, and execute the department's portion of the United States government budget.

> Group classes (Live Online) and onsite training are available for this course. For more information, email onsite@graduateschool.edu or visit: https://www.graduateschool.edu/courses/dhs-planning-programing-budgeting-and-execution-ppbe



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Course Outline

Module 1: Overview of the DHS PPBE Process

- Understand the purpose, evolution, and structure of the PPBE process within DHS.
- Discuss fiscal challenges and the federal budget landscape as they relate to DHS.
- Identify key phases: Planning, Programming, Budgeting, Execution.
- Review the DHS mission and its implications for resource allocation.
- Introduce the DHS PPBE cycle and foundational decision-making structures.

Module 2: Decisions and Documentation in the DHS PPBE Process

- Identify key analytical and decision documents used in DHS budgeting.
- Explain the flow and hierarchy of PPBE documentation.
- Describe pre-decisional information and the DHS legal mandate for PPBE.
- Summarize documentation from planning through execution and audit.
- Understand budget justification, appeals, and reconciliation processes.

Module 3: Key Players in the DHS PPBE Process

- Identify DHS internal and external stakeholders in the PPBE process.
- Understand the roles of the President, Congress, OMB, and DHS leadership.
- Examine decision-making forums like DMAG, JRC, and CFO Council.
- Outline the responsibilities of Component Heads and Senior Financial Officers.
- Map the support functions across the PPBE lifecycle.

Module 4: Planning

- Examine strategic planning under GPRA and GPRAMA mandates.

- Learn how strategic goals, outcomes, and outputs guide budgeting.
- Understand the development of the Resource Planning Guidance (RPG).
- Incorporate enterprise risk management and strategic reviews.
- Link planning activities to Component-level resource alignment.

Module 5: Programming

- Translate planning priorities into multi-year resource allocations.
- Understand the Resource Allocation Plan (RAP) process and fiscal guidance.
- Describe the role of the DMAG and CFO Council in program reviews.
- Review capital investment planning and CPIC responsibilities.
- Develop trade-off analyses, issue team briefs, and RADs.

Module 6: Budgeting

- Finalize cost estimates and prepare the annual DHS budget request.
- Understand object classes, MAX Schedule P & O, and justification requirements.
- Review the OMB budget submission, passback, and appeal processes.
- Develop the Congressional Justification (CJ) and Strategic Context narratives.
- Coordinate internal budget documentation and external presentation.

Module 7: Congressional Action

- Explain the roles of Budget, Appropriations, and Authorization Committees.
- Track DHS budget submissions through hearings and markups.
- Understand the differences between continuing resolutions and regular appropriations.
- Coordinate congressional testimony, QFRs, and RFIs.
- Support enactment of the DHS Appropriations Act.

Module 8: Execution

- Describe the flow of funds from Treasury warrant through outlay.
- Differentiate between obligations, expenditures, and outlays.
- Manage apportionments, allotments, and fund controls under ADA compliance.
- Implement mid-year reviews and reprogramming or transfer processes.
- Use financial data to support mission execution.

Module 9: Review, Report, and Audit

- Outline evaluation processes: performance review, financial reporting, and audits.
- Understand federal accounting structures, FASAB standards, and GAO/IG audits.
- Prepare and submit the AFR, APR, and related performance documentation.
- Conduct Strategic Reviews and performance measure validation.
- Use feedback from audits and reviews to inform future PPBE cycles.