COURSE SYLLABUS

Federal Budgeting for Non-Budgeting Personnel Course

Gain a foundational understanding of the federal budget process, including preparation, execution, and financial management.

> 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/federal-budgeting-for-nonbudgeting-personnel



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Course Outline

Module 1: Federal Budget Overview

- Module 1 learning outcomes
- The changing budget environment
- The size and composition of the federal budget
- Receipts (revenue)
- Expenditures (outlays)
- Surplus, deficit, and debt
- Competition for funding
- Purposes of the federal budget
- What's in the president's budget?
- Evolution of the federal budget and financial management structure
- The federal budget process
- Core competencies for financial professionals
- Key budget terms

Module 2: Overview of the 1993 Government Performance and Results Act (GPRA)

- Module 2 learning outcomes
- 1993 Government Performance and Results Act (GPRA)
- Basic components of GPRA
- Strategic plans
- Annual performance plans (APP)
- Annual performance reports (APR)
- GPRA Modernization Act (GPRAMA) of 2010
- Definitions associated with performance management

- Making GPRA work at the organizational level

Module 3: Overview of the Organizational Budget

- Module 3 learning outcomes
- The organization budget
- Purposes of the organization budget
- Case study: general situation
- Request for budget authority
- Request for budget authority for the budget year (BY)
- Spending control
- Accountability
- Efficiency analysis
- Improving efficiency

Module 4: Budget Formulation

- Module 4 learning outcomes
- Budget formulation phase
- Budget formulation phase timeline
- Ten significant steps in the formulation phase
- Developing budget justifications
- Developing full-time equivalent (FTE) estimates

Module 5: Congressional Action

- Module 5 learning outcomes
- The congressional review process
- Analysis of congressional action

Module 6: Budget Execution

- Module 6 learning outcomes
- Overview of budget execution
- Monitor obligations and outlays
- Budget execution techniques
- Bonus exercises

Module 7: Audits and Reviews

- Module 7 learning outcomes
- The role of audits in budgeting
- Review processes
- Reporting findings

Module 8: Course Review Knowledge Check

- Review key concepts
- Knowledge check questions