

# Introduction to Federal Budgeting Course (Self-Paced)

Build a foundational understanding of the federal budget process, including budget preparation, appropriation types, and performance measurement.

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://www.graduateschool.edu/courses/introduction-to-federal-budgeting-course-self-paced>



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## Course Outline

### Module 1: Overview of the Federal Budget

- Changing budget environment and financial accountability
- Size and composition of the federal budget
- Evolution and historical context of federal budgeting
- Purposes and phases of the federal budget process

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

- Basic concepts of GPRA and the GPRA Modernization Act
- Components of a performance-based budget
- Developing and evaluating outcome statements
- Performance measurement and reporting

### Module 3: Overview of the Organizational Budget

- Purposes and elements of organizational budgets
- Requesting budget authority and controlling expenditures
- Conducting efficiency analysis
- Budget accountability and spending control

### Module 4: Budget Formulation

- Steps and timeline of budget formulation
- Application of object classes in budgeting
- Developing full-time equivalent (FTE) estimates
- Creating and justifying a budget proposal

### Module 5: Congressional Action

- Timetable and steps for congressional budget actions

- Roles of budget-related congressional committees
- Authorization and appropriation processes

### **Module 6: Budget Execution**

- Major events during the budget execution phase
- Compliance with appropriations law
- Reprogramming and transferring funds
- Mid-year reviews, quarterly reporting, and year-end closeout

### **Module 7: Audit and Review**

- Purpose and processes of audit and review
- Role of the Inspector General and GAO
- Evaluating efficiency, effectiveness, and compliance

### **Module 8: Course Knowledge Check**

- Comprehensive review and evaluation of course knowledge
- Application of budget concepts through testing