

Appropriation Refresher

Learning Hours/Class Duration: 16 hours

ILT

CEUs Offered: Yes - 1.3

Modality:

Course Description:

This course is designed for everyone who deals with “money” in the federal government, including budget analysts, accountants, auditors, contracting officers, purchase card holders and approving managers, certifying officers, program managers, and attorneys. This course supports the correct usage of federally appropriated funds to ensure compliance with relevant laws and regulations by refreshing the participant’s knowledge of appropriations law basics and reviewing the latest changes and developments. Using recent GAO case decisions, the course explores hot-button issues to revisit the key concepts of appropriations law and identify changes in policy and their impact. The course also helps to maintain the participant’s ability to avoid Anti-Deficiency Act violations, which can, in many cases, lead to negative audit and congressional reports.

Get up-to-date on the most recent changes in appropriations law. Maintain expertise in the field of federal appropriations by becoming familiar with the most recent changes to appropriations law and the Government Accountability Office (GAO) Principles of Federal Appropriations Law (Red Book). Gain a refresher on the key principles of appropriations law, updates in Comptroller General Decisions that may affect your agency, highlights of Volumes III and IV of Principles of Federal Appropriations Law, and recent trends in appropriations restrictions and requirements.

Learning Objectives:

- Determine the legal availability of appropriations (including food, gifts, awards, taxes, and clothing) as to purpose, time, and amount
- Promote the legal obligation of funds
- Ensure that obligations are charged to the correct fund sources
- Avoid violations of the Anti-Deficiency Act (ADA)
- Avoid negative audit and congressional reports
- Avoid spending personal money to correct errors as a certifying officer or purchase card holder
- Identify the sources and other basics of appropriations law
- Describe the correct course of action when funds need to be reprogrammed or transferred, or when laws are in conflict or unclear
- Describe personal liabilities and relief status
- Describe exceptions to general principles

Budget Analyst’s Essential Guide to Formulation, Justification And Execution

Learning Hours/Class Duration: 24 hours

Modality: ILT

CEUs

Offered: Yes - 1.9

Course Description:

This course is designed for financial management and nonfinancial management personnel who could benefit from a guided tour through the federal budget process to improve their skills in formulating, justifying, and executing agency budgets. This course provides participants with a foundation in all aspects of the agency budget function. The course enables participants to support their organization's compliance with relevant laws and regulations, including the Government Performance and Results Act (GPRA) Modernization Act. Participants who take this course are better able to prioritize tasks, resource demands, and strategies, facilitating the program's resource management function. Participants will learn how their work fits into the budget process and strategies to make their work more effective.

Master the skills necessary to build an accurate and defensible budget compliant with the strict standards of the Office of Management and Budget (OMB). Explore the many challenges facing our nation as we seek to improve accountability, productivity, and meaningful reporting to name just a few. Build a strong foundation in the principles of effective budget justification and presentation, focusing on analysis of budget submissions and preparation of narrative descriptions. Become prepared to use results-based budgeting to justify a program, consistent with the requirements of the Government Performance and Results Act (GPRA). Learn many effective presentation tips that help you stay focused and will result in a positive experience.

Learn more about the organizational budget as the financial plan against which execution in the budget year is managed. Become knowledgeable about, and proficient in, implementing steps and strategies for executing a budget, including contingency plans, considerations for close out, midyear reviews, and Anti-deficiency Act compliance. Learn how to avoid liability problems, adhere to Office of Management and Budget (OMB) budget execution requirements, and understand the application of the Government Performance and Results Act (GPRA).

Learning Objectives:

- Facilitate participation in the federal budget process
- Budget for costs involving labor and non-labor categories by object class and major program activity
- Identify the characteristics of an outcomes oriented justification and critique justifications written by others
- Collaborate with program managers to track, monitor, and analyze program spending
- Ensure alignment with the financial plan and apply tools to modify it when appropriate
- Budget for agency performance based on legislative and OMB requirements
- Accommodate requirements of the Government Performance and Results Act (GPRA) and the GPRA Modernization Act in the ongoing effort to budget for agency performance

- Modify a financial plan using practical tools and techniques
 - Explain how the budget execution process is affected in terms of legal availability of funds with respect to purpose, time and amount
 - Develop annual performance plans, reports and measurement
 - Analyze productivity and evaluate year-to-date performance; manage year-end closeout and reporting requirements for your agency
 - Track and control reimbursable work
 - Identify key financial management legislation that shapes the budget execution process
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Budget Formulation

Learning Hours/Class Duration: 24 hours

Modality: ILT

CEUs

Offered: Yes – 1.9

Course Description:

This course is designed for budget analysts and financial resource professionals who help prepare budget submissions and compile cost data and other information contributing to decisions about future program activities, funding, and budget strategies. Attendees should be budget analysts and financial management specialists who assist in the preparation of their organization's budget submission and compile cost data and other information to contribute to decisions about future program activities, funding and budget strategies. An effective budget function supports the funding of federal agencies, allowing them to fulfill their mission and deliver their programs. Budget formulation is an essential step in the process of securing financial resources for the agency. Producing a solid budget submission also leads to better decision-making about future program activities and budget strategies. This course supports the successful preparation of budget submissions and compilation of cost data. Master the skills necessary to build an accurate and defensible budget compliant with the strict standards of the Office of Management and Budget (OMB). Explore the many challenges facing our nation as we seek to improve accountability, productivity, and meaningful reporting to name just a few.

Learning Objectives:

- Define and use key budget terms
- Use the OMB Circular A-11 in the development of unit budgets
- Identify key financial management legislation affecting budget formulation
- Outline the agency budget formulation process
- Locate the major sources of budget formulation guidance
- Formulate a unit budget
- Determine unit budget requirements that reflect program missions and strategic plans

- Use best practices to create written budget justifications
- Locate guidance on budgeting for capital assets
- Prepare a performance budget
- Integrate performance budgeting into your agency's budget formulation process
- Prepare for a program assessment
- Implement effective tools and techniques in documenting, presenting and justifying a budget
- Explain the relationship between the current year/prior year budgets and the budget year strategic plan
- Prepare for a Program Assessment Rating Tool (PART) evaluation
- Learn about the presidential directed performance evaluation process
- Learn the steps to prepare for building a budget and effectively determine budget requirements that reflect the mission/strategic plan of your program

Budget Justification

Learning Hours/Class Duration: 24 hours

Modality: ILT

CEUs

Offered: Yes – 1.9

Course Description:

This course is designed for budget resource professionals, program managers, program support personnel, and anyone involved in justifying or defending budget requests. This is an important course for those who need to support their budgeting efforts with skillful writing. An effective budget function supports the funding of federal agencies, allowing them to fulfill their mission and deliver their programs. Budget justification is an essential part of the budgeting process and helps to secure financial resources for the agency. This course supports the preparation of an effective budget justification and that the justification complies with all the relevant rules and regulations, such as the OMB Circular A-11. In addition, the course provides tools and techniques for writing a justification prepared in an easily understood and effective writing style.

Build a strong foundation in the principles of effective budget justification and presentation, focusing on analysis of budget submissions and preparation of narrative descriptions. Become prepared to use results-based budgeting to justify a program, consistent with the requirements of the Government Performance and Results Act (GPRA). Learn many effective presentation tips that help you stay focused and will result in a positive experience.

Learning Objectives:

- Define the role of the budget in accomplishing your organization's mission
- Comply with OMB and agency guidance on budget justification submissions
- Integrate program performance goals into resource requests

- Identify the characteristics of effective budget justifications and incorporate them into your own program's justifications
 - Organize your thoughts into a key message and supporting ideas
 - Structure a justification by keeping the needs of the audience in mind
 - Perform substantive and line editing on a justification
 - Gather information about your audience and determine what should be included in the justification
 - Justify funding and personnel resource requirements based on the outputs and outcomes of your program
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Budget Execution

Learning Hours/Class Duration: 24 hours

Modality: ILT

CEUs

Offered: Yes – 1.9

Course Description:

Participants enrolled in this course are typically federal employees who participate in their organization's budget execution and need to become familiar with the principles, laws, and procedures affiliated with proper budget execution. This course walks students through the steps necessary to implement guidance from the OMB Circular A-11 and other relevant execution references. The course covers all phases and dimensions of the administrative distribution of funds; their impact on establishing and maintaining sound fiscal internal control; and several techniques to develop, analyze, manage, monitor, and adjust agency/program financial plans. The course provides an overview of the entire budget execution process, with more focused attention given to the following topics: key budget execution policies and procedures; types and legal uses of budget authority; how to analyze, build, monitor, and modify a financial plan; key roles and lessons for today's financial management professional.

Learn more about the organizational budget as the financial plan against which execution in the budget year is managed. Become knowledgeable about, and proficient in, implementing steps and strategies for executing a budget, including contingency plans, considerations for close out, midyear reviews, and Anti-deficiency Act compliance. Learn how to avoid liability problems, adhere to Office of Management and Budget (OMB) budget execution requirements, and understand the application of the Government Performance and Results Act (GPRA).

Learning Objectives:

- Identify congressional legislation affecting an agency's operating and spending plans
- Identify key financial management legislation affecting budget execution
- Outline the major execution steps

- Discuss budget execution in terms of legal availability of funds with respect to purpose, time, and amount
- Identify potential Anti-Deficiency Act (ADA) violations
- List accounting and financial reporting requirements, processes, and sources of guidance
- Track and control a financial, operating, or spending plan
- Identify practical tools and techniques for modifying a financial, operating, or spending plan
- Analyze actual vs. planned figures to evaluate year-to-date performance
- Discuss how the strategic planning process drives budget execution
- Modify a financial plan using practical tools and techniques
- Explain how the budget execution process is affected in terms of legal availability of funds with respect to purpose, time and amount
- Describe budget terms related to budget execution as contained in OMB Circular A-11
- Develop annual performance plans, reports and measurement
- Prepare allotment and sub-allotment advice
- Analyze productivity and evaluate year-to-date performance; manage year-end closeout and reporting requirements for your agency
- Track and control reimbursable work
- Identify key financial management legislation that shapes the budget execution process

Federal Budget Process

Learning Hours/Class Duration: 16 hours

Modality: ILT

CEUs

Offered: Yes – 1.3

Course Description:

The federal budget process is a highly structured system carried out in four distinct phases. This course explores the major phases and timing of the federal budget process; principal participants and their roles; current issues affecting congressional actions; and how the budget is reviewed and audited. This course is designed for government and private sector employees new to budgeting responsibilities or those not directly involved in federal budgeting who want an overview of the budget process. This course uses current events to demonstrate the process of appropriating, allocating, and spending billions of federal dollars annually. It covers the formulation, enactment, execution, and audit phases of the budget process. Special emphasis is placed on the roles of the key players in the executive and legislative branches. Instructors typically draw on current or recent news headlines regarding the appropriations process to demonstrate principles in the course.

Learning Objectives:

- Identify the major legislation affecting the federal budget process
- Track the budget timeline and the three phases of the budget process
- Identify the roles of the major players in the budget process
- Explain how agency budget submissions contribute to the President's Budget
- Outline how agencies use and track their allocated funds
- List the methods established to audit the use of federal funds
- Quantify the size and scope of the current President's Budget
- Identify trends in federal spending during the last 50 years
- Recognize the impact of the Government Performance and Results Act on the budget process
- Describe the roles of the Office of Management and Budget, Government Accountability Office, the Congressional Budget Office and the Inspector General of the Executive Branch in the budget process
- Identify current issues that affect the congressional phase of the federal budget process

Appropriations Law of Business Operations in Government

Learning Hours/Class Duration: 16 hours

Modality: ILT

CEUs

Offered: Yes – 1.3

Course Description:

This course is designed for anyone familiar with the basic tenets of appropriations law who supports compliance with the legal requirements for government business transactions, including interagency transactions such as reimbursable and revolving funds, as well as other government business-like activities, such as user charges. The course also covers the requirements of Chapter 12 from Volume 3 of the GAO Principles of Federal Appropriations Law (the Red Book) and OMB Circular A-25, User Charges.

Learning Objectives:

- Describe and apply key financial and legal principles of government interagency transactions
- Differentiate between services that may or may not be performed as interagency transactions
- Describe and apply revolving fund characteristics, pricing, and other related issues
- Determine the legality of and method for charging a user fee
- Describe and apply intergovernmental business rules
- Describe and apply the account adjustment statute
- Determine whether business is Economy Act or Non-Economy Act

Federal Budget Process and Appropriation Law Executive Overview**Learning Hours/Class Duration: 8 hours****Modality: ILT****CEUs****Offered: N/A****Course Description:**

This is an executive level condensed overview course that uses current events to demonstrate the federal budget process of appropriating, allocating and spending billions of federal dollars annually. It covers the formulation, enactment, execution and audit phases of the budget process with special emphasis on the roles of key players within the Executive and Legislative Branch. This course also provides an executive overview of federal appropriations law that supports the usage of federally-appropriated funds. Specifically, participants will review legal framework and how to determine the availability of appropriations as to purpose, time and amount. This course provides knowledge on avoiding Anti-Deficiency Act violations.

Learning Objectives:

- Identify the major legislation affecting the federal budget process
- Track the budget timeline and the three phases of the budget process
- Identify the roles of the major players in the budget process
- Explain how agency budget submissions contribute to the President's Budget
- Outline how agencies use and track their allocated funds
- List the methods established to audit the use of federal funds
- Quantify the size and scope of the current President's Budget
- Identify trends in federal spending during the last 50 years

Performance Budgeting**Learning Hours/Class Duration: 16 hours****Modality: ILT****CEUs****Offered: Yes – 1.3****Course Description:**

This course is designed for budget and program analysts, accountants, financial managers, goal leaders, performance improvement officers, chief operating officers, and others tasked with integrating budget, financial, and performance information within their organizations. Performance measurement systems establish and demonstrate government accountability and are vital to providing information for program and service improvements. Discover how to link your organization's budget information and performance measures. Learn the performance measurement process, the benefits of performance measurement, how to prepare performance-based budgets and how to recognize the components of a performance-based budget. Understand the

challenges of implementation for your organization. Create meaningful evaluation reports and comply with important Government Performance and Results Act (GPRA) requirements.

Learning Objectives:

- Explain the requirements for submitting strategic plans, annual performance reports and program performance reports, as required by the Office of Management and Budget
 - Identify the importance of financial data in the program evaluation process
 - Explain the concept of total costs
 - Relate financial data to program evaluation
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Performance Auditing

Learning Hours/Class Duration: 24 hours

Modality: ILT

CEUs

Offered: Yes – 1.3

Course Description:

This course is designed for federal, state, and local auditors who need to plan and conduct performance audits in accordance with Generally Accepted Government Auditing Standards (GAGAS) and government personnel who expect to be the subject of performance audits. Gain a strong foundation in the theory, principles and methodology for conducting performance audits in accordance with the *Generally Accepted Government Auditing Standards (GAGAS)*. Focus exclusively on the knowledge and skills needed for performance auditing: the expectations of public sector auditors, the purposes and types of performance audits, the role of audit objectives, the types and tests of audit evidence, methods of evidence collection and documentation, and the types of performance audit findings and applicable elements of those findings. Practice audit techniques and developing audit findings through a series of public sector case-study exercises.

Learning Objectives:

- Summarize current performance auditing standards and terminology
- Distinguish between economy and efficiency audits and program effectiveness and results audits
- Plan performance audits in a performance environment
- Apply techniques for conducting performance audits
- Summarize the requirements and standards for reporting on performance audits
- Relate results-oriented laws and initiatives to performance audits
- Describe the phases of a performance audit and the end product of each phase
- Apply techniques for conducting the survey phase

- Formulate objectives that articulate what the audit should accomplish and provide guidance for planning, field work and reporting
 - Apply a step-by-step process in planning to achieve an audit's objectives and use a matrix to document those plans
 - Apply alternative methods for collecting and documenting, and for assuring the reliability of the different types of evidence
 - Demonstrate a working knowledge of findings development and performance audit reporting
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Overview of Internal Controls

Learning Hours/Class Duration: 8 hours

Modality: ILT

CEUs

Offered: Yes – .6

Course Description:

This course is designed for anyone who wants to gain a general understanding of internal control: what internal controls are, the role they play in risk management and in effective and efficient mission accomplishment, and the Integrity Act requirements for agency heads to annually assess and report on the status of internal control. Individuals preparing to implement the requirements of the Integrity Act and OMB Circular A-123 should attend this course. This course supports an organization's ability to effectively control financial resources; meet legal and regulatory obligations; and minimize the risk of fraud, waste, and abuse. The course provides an overview of what is needed to support an organization's compliance with requirements under the relevant laws and regulations, including the Federal Managers' Financial Integrity Act (or Integrity Act), GAO's Standards of Internal Control, and OMB Circular A-123.

Federal government agency heads must follow the requirements of the Federal Manager's Financial Integrity Act and OMB's Circular A-123 to assess and report on the agency's system of internal control. Learn how the required compliance assessment can be structured and carried out, including basic techniques and approaches for conducting evaluations and documenting their results. Become acquainted with the intent and content as related to internal controls of Appendix A (and its *Implementation Guide*), Appendix B and Appendix C of Circular A-123.

Learning Objectives:

- Summarize the need for internal control in all aspects of management
- Describe the process for identifying risks
- Identify risks and controls in an environment emphasizing transparency and accountability
- List the major components of internal control and describe how they fit together
- Identify control deficiencies

- Explain why internal control is important for helping managers accomplish organizational, operational and program objectives for which they are responsible
 - Understand reporting requirements under the Integrity Act
 - Define management control, internal control, the basic concepts and objectives
 - Identify and apply GAO standards and OMB guidance for establishing and assessing controls
 - Identify and apply key components of a control program
 - Identify and apply key components in assessing controls
 - Identify the objectives and requirements of the Integrity Act
 - Identify approaches for evaluating controls
 - Recognize and report deficiencies and material weaknesses
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Government Purchase Card

Learning Hours/Class Duration: 8 hours

Modality: ILT

CEUs

Offered: Yes – .6

Course Description:

This training course is designed to provide purchase cardholders with knowledge of the federal acquisition rules that apply to buys made with the government wide commercial purchase card. It does not address the specific agreements made with various financial institutions that issue the cards. Government Accountability Office (GAO and other audit organizations frequently cite lack of user training in the improper use of the government wide commercial purchase card. Learn the rules and regulations of the purchase card program and avoid losing this convenient and efficient micro-purchasing method. Explore spending limits and authorized transactions, and become more secure in knowing how to apply the principles of integrity and ethics to protect yourself from personal liability.

Learning Objectives:

- Articulate the cardholder's authority and responsibility
- Understand GSA's SmartPay® 2 program
- Discuss the applicability of the Procurement Integrity Act to purchase card buys
- Define the statutory and regulatory priorities in the use of required sources
- Explain how the card may be used to make purchases through the GSA *Advantage!*® online shopping service
- Make open market purchases using the government wide commercial purchase card
- Recognize the pitfalls involved in making purchase card purchases
- Answer some frequently asked questions concerning the use of the purchase card
- Implement the model procedures for using the purchase card
- Recognize improper use of the purchase card

Program and Budget Analysis Using Microsoft Excel**Learning Hours/Class Duration: 32 hours****Modality: ILT****CEUs****Offered: Yes – 2.5****Course Description:**

This course is designed for all program and financial management personnel who want to learn about many of the data analysis tools available in Microsoft Excel to aid in creating more compelling analyses of their programs. Budget analysts working in the federal government are charged with tracking expenditures, reporting on the performance of the financial plan, and forecasting future needs. Rather than only relying on superficial comparisons against previous years' data and simple (often intuitive) adjustments, they need more sophisticated analytical skills. This course enables students to use more sophisticated analytical tools and advanced features of Microsoft Excel to draw useful and reliable conclusions regarding financial performance and demonstrate that information graphically to superiors. This results in more productive analyses (less time-consuming, while providing more valuable information), which will aid organizations' efforts to track expenditures and control budget execution. Approximately 85% of course time will be spent using Microsoft Excel.

Learning Objectives:

- Navigate the Excel ribbon
 - Query databases using the Filter tool and the Advanced Filter tool
 - Aggregate and display different attributes of a data set using the PivotTable
 - Use Excel's Descriptive Statistics tool to calculate statistical measures of central tendency, variation, and shape
 - Use the Histogram tool to organize your data and create a frequency distribution
 - Perform graphical analysis of data
 - Use the Rank and Percentile tool to calculate a data item's rank and percentile ranking
 - Use time series data and Excel's trend line function to forecast future budgets, costs, and workloads
 - Learn which trend line (linear, polynomial, logarithmic, or exponential) is the best to use based on R²
 - Identify cost drivers using Excel's Correlation tool
 - Develop simple linear and multiple linear regression models to develop forecasts and predictive equations using Excel's Regression tool
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Audit Boot Camp**Learning Hours/Class Duration: 40 hours****Modality: ILT****CEUs****Offered: Yes – 3.2****Course Description:**

Effective implementation of audits is essential to building public trust in how government agencies of all sizes spend taxpayer dollars. Having an effective and well-trained audit staff promotes the successful delivery of audits, which in turn promotes the integrity and accountability of government to the public. This course provides foundational knowledge of government auditing that is essential for any new auditor, including the framework for government auditing and the role of the auditor. In addition, this course also supports the development of the critical thinking skills required of an efficient and effective auditor.

Our premier course for new performance auditors! Develop the personal and professional attributes you need to be successful in the government audit environment. Through lectures, discussions and exercises, gain an understanding of the *Government Auditing Standards (GAGAS)*, types of audits, the role of audit objectives, audit evidence, the fundamentals of interviewing, the preparation of audit working papers, as well as audit findings and their elements. Learn to develop and present audit findings through individual and group exercises that emphasize sufficient qualitative and quantitative evidence and development of the findings for different audiences.

Learning Objectives:

- Describe the major types of audits and the phases for each audit type
- Apply the most current Generally Accepted Government Auditing Standards (GAGAS), also known as the Yellow Book
- Identify and apply the GAGAS standards of evidence
- Apply commonly accepted risk management and internal controls concepts
- Apply data-gathering and analytical techniques for compiling sufficient evidence
- Develop the elements of a finding: criteria, condition, cause, and effect
- Develop action-oriented recommendations
- Prepare and present audit briefings
- Discuss the links between the audit process and GAGAS
- Apply skills and methodologies for auditing, including various analytical tools
- Discuss how to maintain a good auditor/audited relationship
- Explain the requirements for and expectations of a government auditor
- Describe the legal and regulatory standards that apply to government audits
- Describe what occurs during each phase of an audit
- Apply Government Auditing Standards when planning, conducting and reporting the results of your audits
- Conduct interviews to collect important facts and opinions

- Identify appropriate evidence and prepare audit documentation that meets standards and contains all the necessary elements
 - Develop findings for different types of audits that lead to recommendations
 - Communicate and present audit findings to different audiences
 - Identify knowledge and skill areas in which you may wish to pursue future training and continued career development
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PPBE Workshop: Defense Planning, Programming, Budgeting and Execution

Learning Hours/Class Duration: 24 hours

Modality: ILT

CEUs

Offered: Yes – 1.9

Course Description:

This course is designed for financial, program, resource, and management professionals who need to understand the essential elements, procedures, and rules governing the development of budgets within the Department of Defense. This course covers the Department of Defense Planning, Programming, Budgeting and Execution (PPBE) System that determines which programs are developed to meet military strategy requirements and how much funding they receive. The course provides knowledge of the procedures and rules governing the development of budgets within DOD. Explore the interrelationships of the budget cycle, the acquisition process and the mission planning of the Department of Defense (DoD). Gain an understanding of the documents generated during the PPBE process, the flow and sequencing of these documents and their various interfaces. Learn about the information and requirements of the Office of the Secretary of Defense, the Military Services, the Joint Chiefs of Staff and the Commanders of the Combatant Commands.

Learning Objectives:

- Explain the roles and relationships of the building blocks of the Planning, Programming, Budgeting, and Execution (PPBE) process
- Participate in the development, justification, and review of the services program and budget submissions
- Identify the key players and the purpose, content, and timing of key PPBE events and documents
- Outline the congressional enactment process and explain its influence on PPBE
- Explain the basic elements of DoD budget execution, including appropriation life cycle, funding policies, reprogramming, reimbursables and working capital funds
- Understand the steps in developing and acquiring a major weapon system and the relationship between budget timetables and the funding requirements for a representative DoD acquisition program

- Describe the purpose of the PPBE process
- Describe the purpose of the planning, programming, budgeting and execution phases of the process
- Describe the roles of the key officials and organizations involved in the process
- Describe the key products and documents generated and used within the process
- Describe the relationship between strategic planning, needs determination, PPBE and the acquisition system processes
- Describe the four steps involved in the budget formulation process
- Describe the size and composition of the federal budget
- Explain the importance and increased emphasis being placed on evaluating performance

Budgeting and Accounting: Making the Connection

Learning Hours/Class Duration: 16 hours

Modality: ILT

CEUs

Offered: Yes – 1.3

Course Description:

This course is designed for junior federal or contract employees from several different backgrounds: accountants who want insight into federal budgeting, budgeters who want insight into federal accounting, and systems people who want a basic understanding of federal budgeting and accounting so they can implement new financial systems. This course supports improved financial management effectiveness by providing a deeper understanding of the requirements for the federal budgeting and accounting functions. The course presents the introductory concepts of federal budgeting and accounting, and addresses the integration of the budgeting and accounting functions. This gives budgeters an appreciation for the work involved to produce accurate accounting information, and accountants an understanding of how budgeters use accounting data.

Learning Objectives:

- Make the connection between budgeting and accounting
- Apply budgeting and accounting terminology appropriately
- Track budgetary and proprietary accounting transactions through the budget execution process
- Describe the U.S. Standard General Ledger (USSGL) account structure
- Relate budget obligations to agency assets, liabilities, and expenses
- Determine unfunded budget requirements from accounting reports
- Improve budget estimating with accounting information

Budgeting Estimating Using Microsoft Excel**Learning Hours/Class Duration: 24 hours****Modality: ILT****CEUs****Offered: Yes – 1.9****Course Description:**

This course is designed for budget and program analysts or financial resource professionals who want to become more productive in using spreadsheets to estimate and present program needs for a federal budget submission. This course is about more than just budgeting. It does require an understanding of the budget process in order to prepare budget worksheets in Microsoft Excel. The course is designed for a discussion of each phase of the budget process, a determination of the key players in each phase, the governing directives and the agency procedures involved.

Learning Objectives:

- Navigate the Excel 2007 ribbon
- Build a complete budget workbook using Excel, with account worksheets linked into a summary worksheet
- Apply numerous Excel shortcuts to improve your productivity
- Link budget data into Microsoft PowerPoint and Word documents
- Improve worksheet design using formulas, such as =IF, =VLOOKUP, and Conditional Formatting
- Use Excel to create charts and graphs for budget presentations
- Use Excel to insert budget trend lines and perform simple regression
- Prepare budget estimates using the Analogy, Complete Enumeration, Parametric, and Extrapolation techniques
- Link together cells, worksheets, and workbooks
- Protect worksheets and cells from unauthorized access
- Design and produce a representative budget from a case study

Appropriation Law Seminar**Learning Hours/Class Duration: 32 hours****Modality:****ILT****CEUs Offered: Yes – 2.5****Course Description:**

Participants will be everyone who deals with “money” in the federal government, including budget analysts, accountants, auditors, contracting officers, program managers, government purchase card holders and approving managers, and

attorneys. This course supports the correct usage of federally appropriated funds to ensure compliance with relevant laws and regulations. Covering Volumes 1 & 2 of the Government Accountability Office (GAO) Principles of Federal Appropriations Law (the Red Book), this course enables participants to understand their fiduciary responsibilities concerning appropriated funds in the federal government. Specifically, this course enables participants to determine the availability of appropriations as to purpose, time, and amount. The course also provides participants with the knowledge to ensure that obligations are charged to the correct fund sources, which can help certifying officers avoid spending personal money to correct errors. Participants will learn to avoid Anti-Deficiency Act violations, which can, in many cases, lead to negative audit and congressional reports. Participants receive an ebook copy of GAO's Principles of Federal Appropriations Law (the Red Book), including the GAO Annual Update and complete Index and Table of Authorities.

This comprehensive course provides you with skills ranging from the proper interpretation and application of federal appropriations law to the use of appropriated funds. Gain a solid foundation in Federal Government appropriations law using the Government Accountability Office (GAO) Principles of Federal Appropriations Law (Red Book), Volumes I and II. Explore the relationship of agency budgets to appropriations, propriety, timing, and legality of certain types of expenditures. Become familiar with the basis to make legal decisions. Working in teams, gain practical experience by delving into case studies from Comptroller General Decisions.

Learning Objectives:

- Determine the legal availability of appropriations (including food, gifts, awards, taxes, and clothing) as to purpose, time, and amount
- Promote the legal obligation of funds
- Ensure that obligations are charged to the correct fund sources
- Avoid violations of the Anti-Deficiency Act (ADA)
- Avoid negative audit and congressional reports
- Avoid spending personal money to correct errors as a certifying officer or purchase card holder
- Identify the sources and other basics of appropriations law
- Describe the correct course of action when funds need to be reprogrammed or transferred, or when laws are in conflict or unclear