

Federal Budgeting Process – Spring 2023

February 7-March 7, Tuesday 6:00 – 8:00 pm

<PROF_FIRST_NAME> <PROF_LAST_NAME>

<PROF_EMAIL>

Office Hours: By appointment

Course Overview

Understanding the budget process is important for any federal employee and anyone who works for an entity that interacts with the federal government such as NGOs, state governments, consultancies, and the private sector. The course will integrate the subject matter interests of each student and the budget process by utilizing various federal agencies' current budgets as case studies. By exploring budget preparation, tracking, and execution, students will become fluent in general budget terminology and the fiscal year schedule. Emphasis will be put on developing the skills necessary to write effective memos, present clear and concise briefings, and quickly create simple yet illustrative Excel spreadsheets. Student assessment will be based on class participation, short writing assignments, and presentations.

Goals and Objectives

The goals of this course are threefold. First, the course aims to introduce students to the federal budget process. Second, the course integrates subject matter interests with the federal budget. Third, the course provides opportunities to engage in exercises that prepare students for work involving the federal government.

Course Materials

All readings will be available online or provided via e-mail and Moodle.

Useful Government Websites

There are many worthwhile government and non-profit organization websites that contain useful information on federal budgeting. These include:

Office of Management and Budget (OMB)

<http://www.whitehouse.gov/omb/>

Congressional Budget Office

<http://www.cbo.gov/>

Congressional Legislation Information

<https://www.congress.gov/>

Past President Budget Proposals

<http://www.gpo.gov/fdsys/browse/collectionGPO.action?collectionCode=BUDGET>

Online centralized performance reporting portal required by the Government Performance and Results Act (GPRA) Modernization Act

[Federal Government Performance](#)

Glossary Terms Used in the Federal Budget Process and a Comprehensive Description the Budget Process

<http://www.gao.gov/new.items/d05734sp.pdf>

The Long-Term Budget Outlook: CBO

[CBO's Budget and Economic Outlook: 2021-2031](#)

Class Policies

One objective of this course is to build a creative, comfortable, and intellectually stimulating learning community. To this end, the following class policies stand.

Please show respect for others. I prefer to teach through class discussion, it is essential that we establish a safe atmosphere where all are able to express their ideas freely. I strongly encourage students to ask questions freely. Your thoughts and questions are vital to our discussion and no idea should be suppressed for fear of retaliation, either from other students or the instructor. Lastly, cell phone use is not permitted inside the classroom as a courtesy to the entire class.

Attendance is required. Building a community necessitates participation by its members. Consistent participation will ensure that we, as a group, grow together in our understanding of the federal bureaucracy. More than two unexcused absences will result in a drop of at least one letter grade. Absences are excused if supported by an appropriate document (i.e., from the dean or doctor).

No late assignments. Fairness is an important aspect of building community. For that reason, all students will be held to the same standards. Assignments are to be turned in promptly on the date they are due, or students will be subject to a drop of at least one letter grade per day.

Join the class on time. When people arrive late or leave early it disrupts the flow of the class. For that reason, late arrivals or early departures should be an exception and only with prior consultation.

Intellectual Responsibility Clause

All students are expected to act in an ethical manner. Academic dishonesty in any form will not be tolerated and will result in a grade of zero.

Course Requirements

One-page memos: Students will develop briefing memos on aspects of various agencies' budgets as well as their budget requests.

Final presentation: Each student will make a presentation on an agency's FY 2024 budget proposal. The proposal is to be developed taking into consideration previous budgets and requests. Prior to the presentation, the student will provide the class with a draft of their proposal. The presentations will be reviewed on the content of their presentations and the quality of the presentations. The presentations will be made to the class (acting as congressional appropriation staff). Be prepared for intense questioning. Presentations should be 5 minutes with an additional 5 minutes for questions and discussion.

Class participation: Students must be prepared to actively participate during class.

Assessment:

One-page memos 30%

Final presentation 30%

Overall class participation 40%

Course Outline

Note that the schedule outlined below is neither comprehensive nor set in stone. Its purpose is mainly to serve as a guide for students. The readings and assignments may change to meet the needs of the class. Additional topics may be added or subtracted if deemed appropriate by the instructor.

February 7: Introduction

Course overview

A summary of the federal budget process.

Assignment due February 11: Write a one-page memo comparing an agency's FY 2021 budget for a specific program and the program's FY 2022 budget. You will need to use the agency's FY 2021 and FY 2022 appropriation bills and their FY 2022 budget justification. We will discuss the memos in the next class.

February 14: The congressional budget process

Discussion of the authorization/appropriations process. Budget terms and definitions.

Assignment due February 18: Write a one-page memo comparing the President's FY 2023 budget request for a specific program within an agency, to the program's FY 2022 budget. You will need to use the agency's FY 2022 and FY 2023 appropriation bills and budget justifications.

February 21: Budget preparation and the President's budget, and budget execution

An examination of the agency budget formulation process, including OMB's review of agency requests and the formulation of the president's budget. An examination of the President's FY 2023 budget. The implementation stage of federal budgeting – managing agency finances and assessing results. Discussion of performance-based management at the federal level and agencies' strategic plans.

February 28 and March 7: Student Presentations

Students will make oral presentations on an agency's hypothetical FY 2024 budget proposal. The presentations will be made to the class (acting as congressional appropriation staff). Be prepared for intense questioning.

Presentations should be about 5 minutes and there will be questions and discussion after the presentation.