

BUDGET EXECUTION

(SAID: 42400)

DATE/TIME:	22 – 25 March 05 (0800-1600)
COST:	\$490 per person
DESCRIPTION:	<p>Budgeting is the process for systematically relating the expenditure of funds to the accomplishment of planned objectives. The functions of budgeting are planning and controlling. Management control is the process by which managers assure that resources are obtained and used effectively and efficiently in the accomplishment of the organization's objectives. The Federal budget is the tool by which actual accomplishment is measured in terms of effectiveness and efficiency. Budget execution is concerned with this extremely control function. Subjects to be covered include the following:</p> <ul style="list-style-type: none"> • Budget concepts and terminology • Stages in the budget cycle • Methods and responsibilities for budget execution • Reformation of spending plans and reprogramming of funds • Concepts of obligations and accrued expenditures • Application of cost accounting • Accounting and administrative control systems • Apportionment and reapportionment • Reporting procedures and opportunities • Relation to OMB • Revolving fund transactions • The Anti-deficiency Act • Measurement of operations • Productivity measurement
ELIGIBILITY:	Anyone responsible for funds control, including budget, program and administrative technicians, analysts, managers and officers; auditors; interns/trainees and management analysts will find this course valuable.
VENDOR:	<p>Ed Dappen 464 Woodland Drive, Zwolle, Louisiana 71486-3972 Please put vendor's name and mailing address on DD 1556, Block 19a & b.</p>
LOCATION:	Yokosuka Naval Base (The classroom is TBA.)
POC:	Commander U.S. Naval Forces, Japan (CNFJ), Regional Training Office (RTO), N114 at 243-8182.
NOMINATION PROCEDURES:	<p>Submit DD 1556 via appropriate management chain and activity training coordinator to CNFJ, RTO, N114 NLT 21 Jan 05. <u>Payment method for the course is a DD form 1556 with a line of accounting.</u> Payment by a credit card will not be accepted.</p>
NOTE:	Cancellation of deadline date are liable for payment.