COURSE SYLLABUS

Federal Budgeting, Execution, and Accounting: The Relationship Course

Explore how budgeting, spending controls, and accounting functions interconnect to support effective financial stewardship in federal agencies.

> Group classes (Live Online) and onsite training are available for this course. For more information, email onsite@graduateschool.edu or visit: https://sdfm.graduateschool.edu/courses/federal-budgeting-execution-and-accounting-the-relationship



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Course Outline

Module 1: Budget Formulation

- Understand the key phases and processes in federal budget formulation.
- Identify the roles of OMB, agencies, and Congress in shaping the budget.
- Review statutory requirements and guidelines that govern budget preparation.
- Examine the relationship between strategic planning and budget requests.

Module 2: Budget Execution

- Explore how appropriated funds are distributed, obligated, and expended.
- Understand apportionment, allotment, and fund control processes.
- Review the legal and regulatory framework guiding budget execution.
- Identify methods for monitoring and adjusting spending during the fiscal year.

Module 3: Federal Accounting

- Explain the principles and standards of federal accounting.
- Understand the relationship between accounting systems and budgetary data.
- Identify key financial statements and their purposes in government reporting.
- Review the role of the U.S. Standard General Ledger (USSGL) in federal accounting.

Module 4: Role of Accounting in Preparation of Performance-Based Budgets

- Define performance-based budgeting and its objectives.
- Explore how accounting data supports performance measurement and reporting.
- Identify best practices for integrating financial and performance information.
- Examine case examples of performance-based budget preparation.

Module 5: Federal Budgeting, Execution and Accounting—Summary and Application

- Summarize the interrelationship between budgeting, execution, and accounting.

- Apply learned concepts to real-world scenarios and problem-solving exercises.
- Reinforce key terminology, processes, and compliance requirements.
- Assess the impact of integrated financial management on decision-making.