

## PAD-251 Public Finance and Budgeting

### COURSE DESCRIPTION:

Prerequisites: None

Corequisites: None

This course provides an overview of the public finance and budgeting processes used in the allocation of public resources to meet differing public interests. Topics include the political environment, government expenditures, revenues, taxation, budgetary process theories and techniques, and the relation of government finance to the economy. Upon completion, students should be able to recognize impacts of government revenue and expenditure policies and understand the role of budgeting in executing governmental policy.

### LEARNING OUTCOMES:

Upon completing requirements for this course, the student will be able to:

1. Discuss the political, social and organizational concerns which impact agency budgets.
2. Identify three types of agency budgets and explain their appropriate uses.
3. Create an agency cash budget.
4. Explain the use of capital expenditures in long-term budget planning.
5. Discuss general and administrative costs in agency budgets.
6. Discuss the governmental taxation laws which apply to agency budgeting processes.

### OUTLINE OF INSTRUCTION:

- I. Course Introduction
  - A. Governmental Budgeting
  - B. Special Considerations
- II. The Politics of Public Budgets
  - A. Budgetary Decision-Making
  - B. Budgeting Concepts and Structures
- III. Accountability and Control
  - A. The 3 types of Budgets
  - B. Appropriate uses
- IV. Performance Measures
  - A. Tracking
  - B. Reporting
  - C. Non-profit Organizations

