# AP/ADMS/PPAS 3524 3.0 M

**Public Sector Budget Process**

**Course Outline – Winter 2021**

**Fully On-Line – Moodle/Zoom (Synchronous delivery)**

**Date:** Mondays – 4:00-7:00pm ON-LINE

## Office hours: 3:00pm-4:00pm Mondays, or by appointment

## Course website: Moodle

## Course Instructors:

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| **Professor Najva Amin**Email: Moham258@yorku.ca | **Professor Steven Del Duca**Email: Delduca7@yorku.ca |

## COURSE DESCRIPTION:

## This course examines the key issues and context of the budget process and the increasing importance of oversight, transparency and accountability in the public sector in Canada. It assesses current approaches to budget policy, fiscal management and accountability frameworks. Prerequisites: AP/ECON 1000 3.00, AP/ECON 1010 3.00, AP/ADMS 1500 3.00 or AP/ADMS 2500 3.00. Course credit exclusions: None.

## Required Text:

*Graham, Andrew. 2019. Canadian Public-Sector Financial Management, 3rd Edition, McGill-Queen’s University Press.*

Budget, Printed Estimates and Public Accounts material from various online government sources will also be used. Students are also expected to keep appraised of current events, particularly those that involve major public policy issues (e.g. health care, pensions, crime, transit) and financial matters (e.g. the economy, taxes, Bank of Canada).

This course is aimed at non-financial majors who nevertheless should possess basic principles and knowledge of financial matters given the continued trend of scarce fiscal resources in the public sector. It examines the key issues and context of the public sector budget process and the increasing importance of oversight, transparency and accountability in the public sector. All phases of the budget cycle are examined: from fiscal forecasting, to tax and expenditure policy formulation, budget development, planning and program design, performance measurement, evaluation and reporting.

A variety of topics will be addressed including:

* The budget cycle and processes
* Public sector accounting principles
* The increased profile of budget consultations
* The increased influence of the Auditor General and the Financial Accountability Officer
* Budgetary implications of changing demographics and intergenerational equity
* The increased role and importance of government accountability and performance management

**Expected Learning Outcomes:**

Upon completion of this course, students should be able to:

* Critically assess current approaches to budget policy, fiscal management, and accountability frameworks in the public sector.
* Identify and critically assess the implications of public sector budget issues and alternative policy approaches.
* Prepare briefing notes to the Minister of Finance, presenting, supporting and defending budget policy positions/decisions.
* Development of skills related to interviewing, teamwork, leadership, networking and other “soft skills”.

This course is delivered entirely on-line. Although it is delivered on line, it aims to replicate a classroom experience through live video lectures, presentation slide materials, special guests, on-line live discussions, and interactive forums.

Classes will comprise various formats; lecture, class discussion, workshops and simulations. Lectures will provide the context for the readings, which should be completed before the date listed. Discussions will build on the readings and lecture material and all students are expected to actively participate. In a number of instances, workshops will be conducted where students will be charged with working together in groups to produce results/answers to questions/challenges presented in class. These workshops will focus on how to conduct/prepare various analyses and government documents

**About Moodle and Zoom**

Moodle is the learning platform used by York University to allow us to have a personalized learning platform/environment for our course. The free site allows us to access all the materials, such as slide decks, assignments and videos, as well as a secure site for us to upload student work for assessment.

Zoom is a free video conferencing software app that allows us to engage virtually for video, presentations, group work and chat rooms. More detail about these systems will be shared at the beginning of the course. Students shall note the following:

• Zoom is hosted on servers in the U.S. This includes recordings done through Zoom.

• If you have privacy concerns about your data, provide only your first name or a

• nickname when you join a session.

• The system is configured in a way that all participants are automatically notified when a session is being recorded. In other words, a session cannot be recorded without you knowing about it.

Technology requirements and FAQs for Moodle can be found here -

http://www.yorku.ca/moodle/students/faq/index.html

**Lectures**

Each lecture will consist of a formal presentation, outlining key lessons and learning outcomes for each of the weeks and themes. In the lecture, we will raise your awareness of the application of the material from the assigned readings, present the best information we have based on leading research, and will highlight best practices and practical realities that have emerged. The lectures will not replace the necessity to have completed your readings assigned for each week, rather, they will draw out key lessons and focus on their application. Each week lecture slides will be posted on the course website. There will also be a number of guest lecturers who are key players in the system of budgeting and finance in Canada. It is very important that you attend all of the lectures.

***Note:*** If you have a documented disability at York that you wish to have accommodated in this course, please see us immediately.

**Evaluation:**

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| **Assignment** | **Value** | **Due date** |
| Ministerial Budget Briefing Note (Individual) | 20% | Week 4 |
| Treasury Board Submission (Individual) | 20% | Week 8 |
| Mid-Term Test |  25% | **Week 7** |
| Class Participation | 10% | **Throughout each class***Informal feedback will be provided regularly, but a formal mid-term grade will be provide so students can track their progress* |
| Final Term Test  | 25% | **Week 13** |
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## WRITTEN ASSIGNMENTS:

Students will be required to submit two individual written assignments. All written assignments must be typed using a 12 point font with 1 inch margins, single spaced. Papers must conform to the page limits specified (we stop reading when the limit is reached). **Papers must be properly cited and include a bibliography using APA citation standard.** Papers will be marked for proper spelling, punctuation and grammar (this is key to briefing the Minister).

**Assignments should be submitted by email to Professor Amin at the beginning of class.**

**NOTE: Assignments will lose 10% for each day they are late (e.g. a paper submitted two days late could only receive a maximum grade of 80%).**

## GRADING/ASSIGNMENTS:

Students will be evaluated through a combination of individual and group, written and oral presentation assignments. Each of these assignments is intended to provide students with practical knowledge and experience for various phases/components of the budget process.

## Ministerial briefing note (individual Assignment)

## You are required to prepare two notes of 2 pages each (single spaced) on various public policy issues as part of a briefing package for the Minister of Finance for upcoming Treasury Board budget review meetings. You will be provided with a proposed format and a sample list of possible issues to choose from. These briefings are to be individually written and submitted, although you may discuss these issues with others in the class. You will be given the opportunity to get feedback on your first briefing note assignment, before you are required to submit the second assignment (week 8).

## Participation (Individual)

A record of attendance will be kept for every week. If you have to miss a class, it is expected that you will give notice to the course director as early as possible. Passive attendance will not be assessed positively. As leaders you will be required to be an effective contributor to group discussions and meetings. Class discussions serve as an excellent means to practice this important skill. While assessing your class participation, we will not merely judge you on how often you participate, but how your answers/questions lead to improved learning among your classmates.

For class discussions, we will ask questions that require you to describe something (e.g. a finding from your readings, your experiences in the exercises), define concepts, argue for and against a hypothesis, or critically analyze the readings and relate them to your experiences. We will evaluate your contributions every class based on clearly defined expectations, which will be shared with students at the start of the course (Rubric attached).

Learning to work together in teams is an important aspect of your education and preparation for your future careers. Some assignments require students to work in teams. Your work in relation to team assignments may also be taken into consideration when calculating your participation grade. When working as a team, students are reminded of the following expectations with respect to their behavior and contributions to the project: Each team member is expected to:

* Treat other members with courtesy and respect;
* Establish a positive and productive team dynamic;
* Contribute substantially to the group simulation; and,
* Ensure familiarity with the entire contents of the simulation.

**Midterm and final term tests:**

These tests will be essay style/ short answer tests. Tests will cover key components of the budget process discussed in class. Additional details to be provided in class.

**See weekly schedule of classes, readings, etc. on next page please**

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| **Week** | **Date** | **Lectures***Topics/Readings/Assignments/Due Dates* |
| 1 | Jan. 11 | **Introduction*** Review of the objectives of the course
* Review of time table and expectations
* Presentation by instructors

**Financial Management in the Public Sector***Required readings:** Chapter 1
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| 2 | Jan. 18 | **Public Sector Accounting Principles****Accrual Accounting***Required readings:** Chapter 2 and 4
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| 3 | Jan. 25 | **The Budget Process****Group dynamics, conflict resolution and team work***Required readings:** Chapter 5, 6, 7 and 8
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| 4 | Feb 1 | Managerial ControlRequired readings:* Chapter 9

Assignment Due: Briefing Note  |
| 5 | Feb. 8 | In-Year Budget ManagementRequired readings: Chapter 10 |
|  | Feb. 15 | **Reading Week – No Classes** |
| 6 | Feb. 22 | **Accountability and Reporting***Required readings:*Chapter 11 |
| 7 | March 1 | **Mid-Term Test – in class** |
| 8 | March 8 | **Financial Strategies – The Budget Games People Play***Required readings:** Appendix 1
* Assignment Due: Treasury Board Submission
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| 9 | March 15 | **Performance Measurement***Required readings:* * Material provided on course Moodle site
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| 10 | March 22 | **In class case analysis*** Material provided on course Moodle site
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| 11 | March 29 | **In class case analysis*** Material provided on course Moodle site
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| 12 | April 5 | **In class case analysis*** Material provided on course Moodle site
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| 13 | April 12 | **Final Term Test- in class** |

**Add/Drop Deadlines**

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|  | **Winter Term 2019 (W)** |
| Last date to add a course **without permission** of instructor (also see Financial Deadlines) | Jan. 25 |
| Last date to add a course with permission of instructor (also see Financial Deadlines) | Feb. 8 |
| Last date to drop a course without receiving a grade (also see Financial Deadlines) | Mar. 12 |
| **Course Withdrawal Period (withdraw from a course and receive a notation of “W” on transcript – see note below)** | **Mar 13- Apr. 12** |

***\*\*Policy and Guidelines on Withdrawn from Course:***

<http://secretariat-policies.info.yorku.ca/policies/withdrawn-from-course-w-policy-and-guidelines/>

**Participation Rubric – Expectations**

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| **Activity/Expectation** | **Point Value per half term** (weeks 1-6 and 7-12) |
| * Sporadic attendance/not punctual
* Passive attendance most of the time
 | 1 |
| * Good attendance/punctual
* Awake/attentive most of the time
 | 2 |
| * Above, plus:
* Regularly participates – demonstrating a contribution to the discussion
* Does not necessarily demonstrate a preparedness or command of the reading
* Perhaps a cursory understanding of the topic
 | 3 |
| * Above, plus:
* Regularly and clearly prepared by reading the material
* Actively seeking to be engaged in the discussion
* Does not over participate or dominate the conversation
* Respectful of other opinions
* Does not participate just for the sake of participating, but to make a contribution to the collective understanding of the issue/topic
 | 4 |
| * Above, plus:
* Fully engaged at a superior level
* Not only demonstrated a command of the material, but brings reflections/thoughts to the conversation
* Takes a leadership role in the presentation of ideas
* Contribution is thoughtful, does not take the classroom discussion off track
* Brings questions to class that are provocative
* Successfully brings in personal/work experiences that enhance/enrich the discussion
 | 5 |