

AP/ADMS/PPAS 3524 3.0 M
Public Sector Budget Process
Course Outline – Winter 2022

Date and Location: Tuesdays – 7-10 pm in DB 1004

Office hours: by appointment

Course website:

<https://eclass.yorku.ca/eclass/course/view.php?id=42288>

Course Director: Professor Mera Ramjas email: mramjas@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 2500 3.00 (or AP/ADMS 1500 3.00 or AP/ADMS 1550 3.00). Course credit exclusions: None.

Students who have completed courses that are similar to the prerequisite courses and would like to know whether they meet the prerequisite requirements should contact the course coordinator, Professor Joanne Magee (jmagee@yorku.ca). Students not meeting the prerequisite requirements may be dropped from the course. You must resolve your prerequisite situation (by contacting Professor Joanne Magee) before February 7th, the last day to enroll with permission.

Required Text:

Graham, Andrew. 2019. Canadian Public-Sector Financial Management, 3^d 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 apprised 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

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 for senior ministry officials and ministers, presenting, supporting and defending budget policy positions/decisions.
- Possess skills related to interviewing, teamwork, leadership, networking and other “soft skills”.

Classes will comprise various formats; lecture, class discussion, workshops and simulations. Lectures will provide the context for the readings, which must be completed before class as 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 eClass and Zoom

eClass is the learning platform used by York University. The course eClass website allows you to access course materials, such as slide decks, assignments and videos, as well as a secure site for you to upload student work for assessment.

If we cannot have our class on campus for some reason, we will use Zoom. As well, office hours may be by Zoom. Students shall note the following:

- Zoom is hosted on servers in the U.S. This includes zoom recordings.
- 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.

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. It is very important that you attend all of the lectures.

Note: If you are registered with Student Accessibility Services, please contact me immediately to ensure that I have a copy of your Letter of Accommodation.

Private Third-Party Tutoring Companies, Academic Honesty and Support Resources

Many private, third-party tutoring companies advertise their services to YorkU students. One way you can help eliminate these advertisements is by changing your eClass profile settings to private (**see instructions below**). Some of these private companies claim to be affiliated with, or recognized and supported by, York University. Some also claim to help you by providing you with quiz and test answers, suggesting that this practice is safe and permitted by York. These claims are **not** true. York University has not officially recognized or endorsed any third-party tutoring service. Officially supported resources to help students learn course material are provided free by YorkU.

When you are provided with quiz, test and exam answers, you run the risk of violating the [university's academic honesty policy](#). Students have been caught using these services to cheat and gain unfair advantage over honest students. The cheating students and "tutors" have received academic dishonesty punishments ranging from failing courses, to being expelled, to losing their YorkU degrees.

To hide your email address in eClass to prevent unwanted emails, please follow the following steps:

1. Click your name on the top-right of the eClass website, then click "Profile" on the drop-down menu;
2. Under "User details" click "Edit profile";
3. From the "Email display" drop-down menu choose "Hide my email address from non-privileged users";
4. Scroll to the bottom of the page and click on the "Update profile" button.

Evaluation:

Assessment	Value	Due date
Individual Written Assignment: Ministerial Budget Briefing Note	30%	Week 4
Group/Team Assignment: Presentation (20%) & Written Report (20%)	40%	Presentations in Week 9 or 10 (as assigned) All Reports due Week 10
Class Participation	10%	Throughout each class <i>Informal feedback will be provided regularly, but a formal mid-term grade will be provided so students can track their progress</i>
Final Term Test	20%	Week 12

WRITTEN ASSIGNMENTS:

Students are required to submit two 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 (I 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 senior ministry officials and the Minister).

Individual and Group Written Assignments should be submitted via Turnitin on or before the beginning of class.

NOTE: Assignments will lose 5% if submitted after the beginning of class on the day that it is due and 10% late thereafter (e.g. a paper submitted two days late could only receive a maximum grade of 75%).

GRADING/ASSESSMENTS:

Students will be evaluated through a combination of individual and group written and oral assessments. Each assessment has been designed based on the learning outcomes for this course.

1. Ministerial Budget Briefing Note (Individual Assignment) – 30%

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 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. This assignment will be marked and returned in Week 7 or 8. You will be given the opportunity to get feedback on this assignment before you are required to submit the Group/Team Assignment in week 9 or 10.

2. Presentation and Written Report (Group/Team Assignment) – 40%

Your group will have 30 minutes to present your analysis and recommendations regarding the budgetary and public policy implications of a particular issue (e.g. transit, education, social assistance, health care, affordable housing, etc.). In addition, you will submit a 12-page (double-spaced) report of your analysis (due for on March 22 for all teams). The presentation will be worth 20% and the report 20%.

3. Participation (Individual) – 10%

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. I will evaluate your contributions every class based on clearly defined expectations, which will be shared with students at the start of the course (see Rubric on the last page).

Learning to work together in teams is an important aspect of your education and preparation for your future careers. Your work in relation to your group/team assignment may also be taken into consideration when calculating your participation grade. When working as a team, 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 assignment; and,
- Ensure familiarity with the entire contents of the assignment.

4. Final term test - 20%

This essay style/ short answer test will cover the key components of the budget process discussed in class. Additional details will be provided in class.

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

Week	Date	Lectures and <i>Topics/Readings/Assignments/Due Dates</i>
1	Jan. 11	Introduction • Review of the objectives of the course • Review of timetable and expectations Financial Management in the Public Sector <i>Required reading:</i> • Chapter 1
2	Jan. 18	Public Sector Accounting Principles Accrual Accounting <i>Required reading:</i> • Chapter 2 and 3 Hand out Briefing Note Assignment
3	Jan. 25	The Budget Process (Part 1) <i>Required reading:</i> • Chapter 4 and 5
4	Feb 1	The Budget Process (Part 2) <i>Required reading:</i> • Chapter 6 and 7 Briefing Note Assignment Due Handout Group / Team Assignment
5	Feb. 8	Managerial Control <i>Required reading:</i> • Chapter 8
6	Feb. 15	In-Year Budget Management <i>Required reading:</i> • Chapter 9
	Feb 19-25	Reading Week (No Classes)
7	March 1	Accountability and Reporting <i>Required reading:</i> • Chapter 10 and 13
8	March 8	Financial Strategies – The Budget Games People Play <i>Required reading:</i> • Appendix 1 Feedback on Briefing Note Assignment
9	March 15	Team Presentations
10	March 22	Team Presentations and all Team Reports Due
11	March 29	Performance Measurement <i>Required reading:</i> • Chapter 12 • Additional material provided on course EClass site
12	April 5	Final Test – In Class

Add/Drop Deadlines

	Winter Term 2022 (W)
Last date to announce components of final grades	Jan. 23
Last date to add a course without permission of instructor	Jan. 23
Last date to add a course with permission of instructor	Feb. 7
Last date to drop a course without receiving a grade (also see Financial Deadlines)	Mar. 18
Course Withdrawal Period (withdraw from a course and receive a notation of "W" on transcript – see note below)	Mar 19- Apr. 10

Please see: <http://sas.laps.yorku.ca/students/> for Relevant University, Faculty and School regulations on

- If a Final Exam is missed due to illness (Deferred Final Exams)
- Academic Honesty
- Grading Scheme and Feedback Policy
- In-Class Tests and Exams - the 20% Rule
- Reappraisals
- Accommodation Procedures
- Religious Accommodation
- Academic Accommodation for Students with Disabilities

Participation Rubric – Expectations

Activity/Expectation	Point Value per half term (weeks 2-6 and 7-11)
• 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