Too important to be left to chance, caprice or circumstance, the education of budget officers should be shaped by job-related academic and “on-the-job” syllabi, stressing scholarship (critical thinking), mathematical competence, ethics and subject-matter knowledge.
CONCERNS

General Socio-Political Concern:
  o Quality of advice

Specific Concern of PA/A Schools:
  o Relationship of Syllabus to Job Requirements

Continuous Concern of Budget Unit Supervisors:
  o Especially Subject-Matter Competence
THE JOB

Employment Rationale

- Defend Public Treasuries
- Assess Merit of Allocations

Key Tasks

- Assess Intrinsic Merit
- Assess Relative Merit

THE CHALLENGE

Expand Influence of Objective Tests of Merit
ACADEMIC CONSIDERATIONS

- Assume Budget Officer as Model Public Administrator
- Emphasize Scholarship and Teach Concepts of Merit
- Require Essays on Key Questions and Topics
- Require Student Formulation and Implementation of Personal, (Household) Budgets
- Require Field Work and/or Internships and Reports Thereon
CONCEPTS of MERIT

Service Standards
  o Market Equity
  o Equal Resource Allocation
  o Equal Results

Performance Ratios
  o Efficiency
    Cost/Results
    Results/Cost
    Work Time/Results
    Results/Work Time
  o Effectiveness
    Goal Attainment Percentage
  o Programmatic
    Unique Ratios

(Continued)
CONCEPTS of MERIT (Continued)

Investment Returns

- Marginal Productivity
- Investment Yield

Models

- Correlation

Weighting and Scoring

- Ordinal Ranking
- Multi-dimensional Scoring
KEY ESSAY TOPICS and QUESTIONS

- Identifying criteria, What is a “good” budget?
- Identifying components, What is a “good” budget system and process?
- What should a budget officer know, and be able to do?
- What is an appropriate philosophy or professional ethos of budget officers?
SUGGESTED APPROACH to BUDGET ANALYSIS

- If not so displayed, cast budgets in results-oriented formats.

- Identifying critical variables, define problem(s) addressed.

- In practical, measurable, time-bound terms, state goals.

(continued)
SUGGESTED APPROACH to BUDGET ANALYSIS (Continued)

- Cite collaborators and affected parties.

- Identify conditions required for goal attainment.

- Evaluate budgets and work plans executing preferred problem solution(s).

- Evaluate alternatives considered, but rejected.
ON-THE-JOB CONSIDERATIONS

Objective:
Subject-matter competence and skill proficiency.

- Varied subject-matter assignments
- Teaching budgetary skills
- Work Time Allocations (Triad Model):
  - 1/3 Study and research
  - 1/3 Field work and monitoring
  - 1/3 Desk time
ETHICS

Most Problematic, but most important aspect of budget officer’s persona and disposition.

Hazards:
- Negativism, cynicism
- Temptations of power
- Penny-pinching

Professorial responsibility for ethical inculcation.

The “bottom-line:”
Willingness to resign.
DESIDERATUM

A Qualified, Upright Judge of the Worth of Things.