

BUDGETING AND MANAGEMENT PLANNING

(40 hours)

- I. The Theory, Principles and Processes of Budgetary Administration (20 hours)
 - A. Philosophy of Budgeting, Its Theory and Purpose (3 hours)
 - 1. Definitions and brief history
 - 2. Political and economic aspects
 - 3. Administrative role
 - 4. Essential characteristics of modern system
 - 5. Summary description of total budget process
 - a. executive budget system
 - b. other systems
 - B. Budget Formulation (8 hours)
 - 1. Policy determination
 - 2. Budget organization
 - a. in total government structure
 - b. in operating agencies
 - 3. Budget classification and types
 - 4. Preparation of agency budget requests
 - 5. Preparation of chief executive's budget recommendations
 - 6. Budget document
 - C. Budget Authorization and Enactment (3 hours)
 - 1. Role of the legislature
 - 2. Legislature budget procedure
 - 3. Form and content of appropriation laws
 - D. Budget Execution and Control (6 hours)
 - 1. Budget Execution
 - a. role of operating agency
 - b. role of central budget agency
 - c. allotment system
 - 2. Budget Control
 - a. budgetary control reporting
 - b. pre-audit
 - c. central accounting
 - d. post-auditing and legislative review

II. The Vietnamese Budget System (12 hours)

- A. Budget Organization - Agency and Central (1 hour)
- B. Budget Preparation Procedures (4 hours)
 - 1. Role of chief executive - budget policy
 - 2. Agency - role and procedures
 - 3. Budget classification system
 - 4. Role of Director General of Budget and Foreign Aid
 - 5. 1959 Budget Document
- C. Authorization and Enactment by National Assembly (1 hour)
 - 1. Procedures and organization
 - 2. Role
- D. Budget Executive Procedures (4 hours)
 - 1. Agency - role of liquidator, ordonnateur
 - 2. Role of Director General of Budget - pre-audit, central accounting
 - 3. Regulations governing budget execution
- E. Provincial and Village Budgeting (2 hours)

III. Management Planning (6 hours)

- A. The Importance of Planning (1 hour)
 - 1. Definition and character
 - 2. As a tool or function of administration
 - 3. Relationship to budgeting
- B. Organization of Planning Function. (1 hour)
 - 1. Government-wide
 - 2. Within agencies
- C. Planning Versus Operations (1 hour)
- D. Processes and Techniques of Planning (3 hours)
 - 1. Short range and long range
 - 2. Establishing purposes and objectives
 - 3. Analyzing and measuring present status as related to objectives
 - 4. Collecting data - research
 - 5. Measuring resources and requirements - money, materials, manpower
 - 6. Coordination and integration

* Note: Two hours are left free for examinations during course.

PERSONNEL MANAGEMENT

(40 hours)

I. Introduction

- A. Definition
- B. The Role of Personnel Management in Administration
- C. Historical Development
- D. The Objectives of Personnel Management

II. The Elements of Personnel Management

- A. Classification Systems
 - 1. Employee
 - 2. Position
- B. Pay Policy and Administration
 - 1. Determination of pay levels
 - 2. Establishment of pay schedules
 - 3. Administration
- C. Employment Conditions
 - 1. Recruitment
 - 2. Examination
 - 3. Selection
 - 4. Status
 - 5. Hours of work and leaves
 - 6. Separations
 - 7. Retirement systems
- D. Staff Development
 - 1. Human relations and morale
 - 2. Performance appraisal
 - 3. Training
 - 4. Career programs
 - 5. Career development
 - 6. Employee conduct

III. Organization of Personnel Management

- A. Line-staff Relationships
- B. Centralization versus Decentralization

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Suggested Readings for 40 hour course in
BUDGETING AND MANAGEMENT PLANNING

List of reference materials available in NIA Library:

I A - Philosophy of Budgeting, Its Theory and Purpose

Murphy - Quan Tri Ngan Sach - Chap. 1, 2, 3, 4

Burkhead - Government Budgeting - Chap. 1, 2.

I B - Budget Formulation

Murphy - Quan Tri Ngan Sach - Chap. 5 thru 15

Burkhead - Government Budgeting - Chap. 3, 4,
10, 11, 5, 6, 7, 8, 9

I C - Budget Authorization and Enactment

Murphy - Chap. 16, 17

Burkhead - Chap. 12

I D - Budget Execution and Control

Murphy - Chap. 18, 19, 20, 21

Burkhead - Chap. 13, 14

II A thru D - Vietnamese Budget System

Budget Documents - Fiscal Years 1956 thru 1959

Forms and Instructions - Gen. Dir. of Budget
and Foreign Aid

III A thru D - Management Planning

Morstein Marx, editor - Elements of Public
Administration, Chap. 6

Additional References:

<u>Buck, Arthur</u>	"The Budgets in Governments of Today"
<u>Smithies, Authur</u>	"The Budgetary Process in the United States"
<u>Sherwood, Frank</u>	"The Management Approach to Budgeting"
<u>Mikesell, R.M.</u>	"Governmental Accounting"

BUDGET TECHNIQUE and ADMINISTRATIVE
PLANNING

214

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213

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