

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

P.Dm

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:

Buck, Arthur "The Budgets in Governments of Today"

Smithies, Arthur "The Budgetary Process in the United States"

Sherwood, Frank "The Management Approach to Budgeting"

Mikesell, R.M. "Governmental Accounting"

BUDGET TECHNIQUE and ADMINISTRATIVE
PLANNING

214 BUDGETING AND MANAGEMENT PLANNING
(40 hours)

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1. Role of the legislature	
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1. Budget Execution	
a. role of operating agency	
b. role of central budget agency	
c. allotment system	
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a. budgetary control reporting	
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	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	
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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	
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	3. Relationship to budgeting	
B.	Organization of Planning Function	(1 hour)
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	2. Within agencies	
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	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	
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215 PERSONNEL MANAGEMENT
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- B. Centralization versus Decentralization