

1	Course title	Public Financial Administration
2	Course number	1606740
3	Credit hours	3
	Contact hours (theory, practical)	Theoretical: 3; Practical: 0
4	Prerequisites/corequisites	0
5	Program title	Master of Public Administration
6	Program code	1601
7	Awarding institution	University of Jordan
8	School	School of Business
9	Department	Department of Public Administration
10	Level of course	Second
11	Year of study and semester (s)	Fall 2020-2021
12	Final Qualification	Masters Degree
13	Other department (s) involved in teaching the course	None
14	Language of Instruction	English
15	Teaching methodology	<input type="checkbox"/> Blended <input checked="" type="checkbox"/> Online
16	Electronic platform(s)	<input type="checkbox"/> Moodle <input checked="" type="checkbox"/> Microsoft Teams <input type="checkbox"/> Skype <input type="checkbox"/> Zoom <input type="checkbox"/> Others.....
17	Date of production/revision	Fall 2020-2021

**18 Course Coordinator:**

Name: Professor Sultan N. Abu Tayeh  
Office number: 24226  
Phone number: 24226  
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**19 Other instructors: None**

**20 Course Description:**

As stated in the approved study plan.

This course is intended to provide public administration graduates an overview of public agency budgeting and financial management. Public agency budgets are the means by which public resources are allocated and, as such, are central to the role of government. The course will provide an overview of the budget process, including the players and the strategies they employ, as well as provide students with the practical skills involved in understanding, analyzing and preparing budgets.

## 21 Course aims and outcomes:

### A- Aims:

The goals of the course are to:

- Achieve an understanding of the central role that budgets play in the systems of government.
- Develop the skills needed to be an effective participant in the budget process, including cost analysis, revenue and expenditure estimation and preparation of budget justification.
- Familiarize students with several other important financial management activities including cash management, investing, capital budgeting and public sector borrowing.
- Introduce some of the issues particular to budgeting in a nonprofit organization.

### B- Intended Learning Outcomes (ILOs):

Upon successful completion of this course, students will be able to:

- To know the historical context, legal issues and economic theories underlying current practices.
- To have a broad understanding of public finance issues.
- To identify budget issues in work situations.
- To have a better understanding of the critical factors involved in budget decision making and improve students' ability to communicate effectively in this arena.

## 22. Topic Outline and Schedule:

Week	Lecture	Topic	Teaching Methods*/platform	Evaluation Methods**	References
1	1.1	Overview and Introduction to Public Financial Management.	Lecturing on Microsoft Teams Platform; also variably using the following methods: Readings, class discussion, in-class exercises, brief papers, a cost analysis and a budget justification.	Quiz/ participation	A compiled material by instructor, see reference below
	1.2	Not applied			
	1.3	Not applied			
2	2.1	<i>Society, State, and Public Finance</i>	Lecturing on Microsoft Teams Platform; also variably using the following methods: Readings, class discussion, in-class exercises, brief papers, a cost analysis and a budget justification.	Midterm Exam/Participation/. Final Exam	A compiled material by instructor, see reference below
	2.2	Not applied			
	2.3	Not applied			
3	3.1	<i>Society, State, and Public Finance</i>	Lecturing on Microsoft Teams Platform; also variably using the following methods: Readings, class discussion, in-class exercises, brief papers, a cost analysis and a budget justification.	Midterm Exam/Participation/. Final Exam	A compiled material by instructor, see reference below
	3.2	Not applied			
	3.3	Not applied			
4	4.1	<i>Public Financial Management and The emergence of a new approach</i>	Lecturing on Microsoft Teams Platform; also variably using the following methods: Readings, class	Midterm Exam/Participation/. Final Exam	A compiled material by instructor, see reference below

			discussion, in-class exercises, brief papers, a cost analysis and a budget justification.		
	4.2	Not applied			
	4.3	Not applied			
5	5.1	<i>Public Financial Management and The emergence of a new approach</i>	Lecturing on Microsoft Teams Platform; also variably using the following methods: Readings, class discussion, in-class exercises, brief papers, a cost analysis and a budget justification.	Midterm Exam/Participation/. Final Exam	A compiled material by instructor, see reference below
	5.2	Not applied			
	5.3	Not applied			
6	6.1	<i>The Government Budget</i>	Lecturing on Microsoft Teams Platform; also variably using the following methods: Readings, class discussion, in-class exercises, brief papers, a cost analysis and a budget justification.	Midterm Exam/Participation/. Final Exam	A compiled material by instructor, see reference below
	6.2	Not applied			
	6.3	Not applied			
7	7.1	<i>Welfare Economics and Public Finance</i>	Lecturing on Microsoft Teams Platform; also variably using the following methods: Readings, class discussion, in-class exercises, brief papers, a cost analysis and a budget justification.	Midterm Exam/Participation/. Final Exam	A compiled material by instructor, see reference below
	7.2	Not applied			
	7.3	Not applied			
8	8.1	Mid Term Exam	-	-	
	8.2	Not applied			
	8.3	Not applied			

9	9.1	<i>Welfare Economics and Public Finance</i>	Lecturing on Microsoft Teams Platform; also variably using the following methods: Readings, class discussion, in-class exercises, brief papers, a cost analysis and a budget justification.	Participation/.Final Exam	A compiled material by instructor, see reference below
	9.2	Not applied			
	9.3	Not applied			
10	10.1	<i>Taxes, Expenditures and Debt</i>	Lecturing on Microsoft Teams Platform; also variably using the following methods: Readings, class discussion, in-class exercises, brief papers, a cost analysis and a budget justification.	Participation/.Final Exam	A compiled material by instructor, see reference below
	10.2	Not applied			
	10.3	Not applied			
11	11.1	<i>Taxes, Expenditures and Debt</i>	Lecturing on Microsoft Teams Platform; also variably using the following methods: Readings, class discussion, in-class exercises, brief papers, a cost analysis and a budget justification.	Participation/.Final Exam	A compiled material by instructor, see reference below
	11.2	Not applied			
	11.3	Not applied			
12	12.1	<i>Taxation, Production, and Redistribution</i>	Lecturing on Microsoft Teams Platform; also variably using the following methods: Readings, class discussion, in-class exercises, brief papers, a cost analysis and a budget justification.	Participation/.Final Exam	A compiled material by instructor, see reference below

	12.2	Not applied			
	12.3	Not applied			
13	13.1	<i>Taxation, Production, and Redistribution</i>	Lecturing on Microsoft Teams Platform; also variably using the following methods: Readings, class discussion, in-class exercises, brief papers, a cost analysis and a budget justification.	Participation/.Final Exam	A compiled material by instructor, see reference below
	13.2	Not applied			
	13.3	Not applied			
14	14.1	<i>Incidence of Taxation</i>	Lecturing on Microsoft Teams Platform; also variably using the following methods: Readings, class discussion, in-class exercises, brief papers, a cost analysis and a budget justification.	Participation/.Final Exam	
	14.2	Not applied			A compiled material by instructor, see reference below
	14.3	Not applied			
15	15.1	Final Exam	-	-	
	15.2	Not applied			
	15.3	Not applied			

- Teaching methods include: Synchronous lecturing/meeting; Asynchronous lecturing/meeting
- Evaluation methods include: Homework, Quiz, Exam, pre-lab quiz...etc

### 23 Evaluation Methods:

Opportunities to demonstrate achievement of the ILOs are provided through the following assessment methods and requirements:

Evaluation Activity	Mark	Topic(s)	Period (Week)	Platform
Midterm Exam	30	Society, State, and Public Finance Society, State, and Public Finance Public Financial Management and The	Week 8	

		emergence of a new approach Welfare Economics and Public Finance The Government Budget		
Participation	30	All topics	Through the semester	
Final Exam	40	Society, State, and Public Finance Society, State, and Public Finance Public Financial Management and The emergence of a new approach Welfare Economics and Public Finance The Government Budget Taxes, Expenditures and Debt Taxation, Production, and Redistribution Incidence of Taxation	Week 15	

**24 Course Requirements (e.g: students should have a computer, internet connection, webcam, account on a specific software/platform...etc):**

Full attendance, participation and taking exams through decided platform (Microsoft Teams).

**25 Course Policies:**

- A- Attendance policies:  
Students are not allowed to miss more than 15% of the classes during the semester. Failing to meet this requirement will be dealt with according to the university disciplinary rules.
- B- Absences from exams and submitting assignments on time:  
Makeup exam ONLY with excuse approval by the Assistant Dean for Student Affairs
- C- Health and safety procedures:  
As per university regulations
- D- Honesty policy regarding cheating, plagiarism, misbehavior:  
All actions of academic dishonesty, including – but not limited to – cheating, plagiarism,... etc. during exams, using mobile phones during exams, or helping other students in such actions will be dealt with strictly according to university regulations.
- E- Grading policy:  
By instructor since exams are conducted on campus
- F- Available university services that support achievement in the course:  
Microsoft Teams Platform

## 26 References:

A- Required book(s), assigned reading and audio-visuals:

The main reference for the class is A compiled Material on Fiscal Administration: Analysis and Applications for the Public Sector compiled by Instructor. From:

(1)Public Management and Administration, Third Edition, Owen E. Ghes

(2)Public Finance by Harvey S. Rosen: Princeton University

CEPS Working Paper No. 80 : 2002.

(3)Taxation Principles and Theory : Foundations of Taxation Law' ; Chapter1

(4)Public Financial Management For practitioners in developing countries; by Rebecca Simson, Natasha Sharma & Imran Aziz, December 2011

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B- Recommended books, materials and media:

- Allen, R. and Tommasi, D. (eds.) (2001) 'External Audit', in Allen, R. and Tommasi, D. (eds) (2001) *Managing Government Expenditure: A Reference Book for Transition Countries*. Paris: OECD  
[SIGMA. www1.worldbank.org/publicsector/pe/oecdpenhandbook.pdf](http://www1.worldbank.org/publicsector/pe/oecdpenhandbook.pdf)
- World Bank (2001) 'Features and Functions of Supreme Audit Institutions. PREM Notes. Washington, DC: World Bank.  
[www1.worldbank.org/prem/PREMNotes/premnote59.pdf](http://www1.worldbank.org/prem/PREMNotes/premnote59.pdf)
- Department for International Development (2005) 'Working with Supreme Audit Institutions'. How to Note. London: DFID.  
[www.train4dev.net/fileadmin/Resources/General Documents/DfID Working%20with%20SAIs.pdf](http://www.train4dev.net/fileadmin/Resources/General_Documents/DfID_Working%20with%20SAIs.pdf)
- International Organisation of Supreme Audit Institutions (1977) 'Lima Declaration of Guidelines on Auditing Precepts'.  
[www.intosai.org/en/portal/documents/intosai/general/limaundmexikodeclaration/lima\\_declaration/](http://www.intosai.org/en/portal/documents/intosai/general/limaundmexikodeclaration/lima_declaration/)
- Stapenhurst, R. (2004) *The Legislature and the Budget*. Washington, DC: World Bank Institute. [www.agora-parl.org/sites/default/files/THELEG~1.PDF](http://www.agora-parl.org/sites/default/files/THELEG~1.PDF)
- Lienert, I. (2009) 'Role of the Legislature in Budget Processes'. Technical Notes and Manuals. Washington, DC: IMF. <http://blog-pfm.imf.org/pfmblog/fad-technical-notes-and-manuals-on-public-financial-management.html>
- Lienert, I. and Fainboim, I. (2010) 'Reforming Budget System Laws'. Technical Notes and Manuals. Washington, DC: IMF. <http://blog-pfm.imf.org/pfmblog/fad-technical-notes-and-manuals-on-public-financial-management.html>
- Schiavo-Campo, S. and Tommasi, D. (1999) 'Part III – The Technical Infrastructure', in Schiavo-Campo, S. and Tommasi, D. (eds) *Managing Government Expenditure*. Manila: ADB. [www.adb.org/documents/manuals/govt\\_expenditure/](http://www.adb.org/documents/manuals/govt_expenditure/)
- Premchand, A. (1995) *Effective Government Accounting*. Washington, DC: IMF.
- International Federation of Accountants (2011) *2011 Handbook of International Public Sector Accounting Pronouncements*. New York: International Federation of Accountants
- Ramkumar, V. and Shapiro, I. (eds) (2010) *Guide to Transparency in Government Budget Reports*. Washington, DC: International Budget Partnership. <http://internationalbudget.org/publications/guide-to-transparency-in-government-budget-reports-why-are-budget-reports-important-and-what-should-they-include/>
- Lopez Acevedo, G. and Saavedra Chanduvi, J. (eds) (2011) *The Nuts and Bolts of Government Monitoring and Evaluation Systems*. Washington, DC: World Bank. <http://go.worldbank.org/CC5UP7ABN0>
- World Bank (2004) *Monitoring and Evaluation: Some Tools, Methods and Approaches*. Washington, DC: World Bank. <http://lnweb90.worldbank.org/oed/oeddoelib.nsf/DocUNIDViewForJavaSearch/A5>



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- Kusek, J.Z. and Rist, R.C. (2004) *Ten Steps to a Results Based Monitoring and Evaluation System: A Handbook for Development Practitioners*. Washington, DC: World Bank. [www.oecd.org/dataoecd/23/27/35281194.pdf](http://www.oecd.org/dataoecd/23/27/35281194.pdf)
- Ramkumar, V. (2008) *Our Money, Our Responsibility: A Citizen's Guide to Monitoring Government Expenditures*. Washington, DC: International BudgetPartnership. <http://internationalbudget.org/library/publications/guides/our-money-our-responsibility/>
- Tommasi, D. (2009) 'Strengthening Public Expenditure Management in Developing Countries: Sequencing Issues'. [www.capacity4dev.eu/sites/default/files/document/2009-05-5/Issue Paper-PFM Reform Sequencing final-DTommasi.pdf](http://www.capacity4dev.eu/sites/default/files/document/2009-05-5/Issue%20Paper-PFM%20Reform%20Sequencing%20final-DTommasi.pdf)
- Allen, R. (2009) 'The Challenge of Reforming Budgetary Institutions in Developing Countries'. Working Paper. Washington, DC: IMF. [www.imf.org/external/pubs/ft/wp/2009/wp0996.pdf](http://www.imf.org/external/pubs/ft/wp/2009/wp0996.pdf)
- Stevens, M. (2004) 'Institutional and Incentive Issues in Public Financial Management Reform in Poor Countries'. Report to PEFA. [www1.worldbank.org/publicsector/pe/StrengthenedApproach/7InstitutionalIssues.pdf](http://www1.worldbank.org/publicsector/pe/StrengthenedApproach/7InstitutionalIssues.pdf)
- Tommasi, D. (2007) 'Budget Execution', in Shah, A. (ed.) *Budgeting and Budgetary Institutions*. Washington, DC: World Bank. <http://siteresources.worldbank.org/PSGLP/Resources/BudgetingandBudgetaryInstitutions.pdf>
- Schiavo-Campo, S. and Tommasi, D. (1999) 'Budget Execution (Part 2)', in Schiavo-Campo, S. and Tommasi, D. (eds) *Managing Government Expenditure*. Manila: ADB. [www.adb.org/documents/manuals/govt\\_expenditure/](http://www.adb.org/documents/manuals/govt_expenditure/)
- Potter, B. and Diamond, P. (1999) *Guidelines for Public Expenditure Management*. Washington, DC: IMF. [www.imf.org/external/pubs/ft/expend/index.htm](http://www.imf.org/external/pubs/ft/expend/index.htm)
- Radev, D. and Khemani, P. (2009) 'Commitment Controls'. Technical Notes and Manuals. Washington, DC: IMF. <http://blog-pfm.imf.org/pfmblog/fad-technical-notes-and-manuals-on-public-financial-management.html>
- Lienert, I. (2009) 'Modernizing Cash Management'. Technical Notes and Manuals. Washington, DC: IMF. <http://blog-pfm.imf.org/pfmblog/fad-technical-notes-and-manuals-on-public-financial-management.html>
- Asian Development Bank (2002) *The Governance Brief: Understanding Public Procurement*. Manila: ADB. [www.adb.org/documents/periodicals/gb/GovernanceBrief03.pdf](http://www.adb.org/documents/periodicals/gb/GovernanceBrief03.pdf)
- Arrowsmith, S. (2011) *Public Procurement Regulation: An Introduction*. Nottingham: EU Asia Inter University Network for Teaching and Research on Public Procurement Regulation. [www.nottingham.ac.uk/pprg/documentsarchive/asialinkmaterials/publicprocurementregulationintroduction.pdf](http://www.nottingham.ac.uk/pprg/documentsarchive/asialinkmaterials/publicprocurementregulationintroduction.pdf)
- Swedish International Development Cooperation Agency (2007) 'Fiscal Decentralisation and Local Influence on PFM', in Sida Public Finance Management in Development Co-operation. Stockholm: Sida. [www.train4dev.net/fileadmin/Resources/General Documents/SIDA PFM%20in%20Development%20Co-operation Handbook.pdf](http://www.train4dev.net/fileadmin/Resources/General_Documents/SIDA_PFM%20in%20Development%20Co-operation_Handbook.pdf)
- Schroeder, L. and Smoke, P. (2002) 'Intergovernmental Fiscal Transfers: Concepts, International Practice, and Policy Issues', in Kim, Y.H. and Smoke, P. (eds) *Intergovernmental Fiscal Transfers in Asia: Current Practice and Challenges for the Future*. Manila: ADB. <http://beta.adb.org/publications/intergovernmental-fiscal-transfers-asia-current-practice-and-challenges-future>
- Broadway, R. and Shah, A. (2007) *Intergovernmental Fiscal Transfers: Principles and Practice*. Washington, DC: World Bank. <http://siteresources.worldbank.org/PSGLP/Resources/IntergovernmentalFiscalTransfers.pdf>

- Havens, H. (1999) 'Management Control, Audit and Evaluation', in Schiavo-Campo, S. and Tommasi, D. *Managing Government Expenditure*. Manila: ADB. [www.adb.org/documents/manuals/govt\\_expenditure/](http://www.adb.org/documents/manuals/govt_expenditure/)
- Allen, R. and Tommasi, D. (2001) 'Internal Control and Internal Audit,' in Allen, R. and Tommasi, D. (eds) *Managing Government Expenditure: A Reference Book for Transition Countries*. Paris: OECD SIGMA. [www1.worldbank.org/publicsector/pe/oecdpehandbook.pdf](http://www1.worldbank.org/publicsector/pe/oecdpehandbook.pdf)
- Diamond, J. and Khemani, P. (2005) 'Introducing Integrated Financial Management Systems in Developing Countries'. Working Paper. Washington, DC: IMF FAD. <http://blog-pfm.imf.org/pfmblog/2008/01/introducing-fin.html>
- Peterson, S. (2007) 'Automating Public Financial Management in Developing Countries', in Shah, A. (ed.) *Budgeting and Budgetary Institutions*. Washington, DC: World Bank. <http://siteresources.worldbank.org/PSGLP/Resources/BudgetingandBudgetaryInstitutions.pdf>
- United States Agency for International Development (2008) *Integrated Financial Management Systems*. Washington, DC: USAID. [http://pdf.usaid.gov/pdf\\_docs/PNADK595.pdf](http://pdf.usaid.gov/pdf_docs/PNADK595.pdf)
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- Ramkumar, V. and Shapiro, I. (eds) (2010) *Guide to Transparency in Government Budget Reports*. Washington, DC: International Budget Partnership. <http://internationalbudget.org/publications/guide-to-transparency-in-government-budget-reports-why-are-budget-reports-important-and-what-should-they-include/>
- Jacobs, D. (2009) 'Capital Expenditures and the Budget'. Technical Notes and Manuals. Washington, DC IMF. <http://blog-pfm.imf.org/files/capital-expenditures-and-the-budget.pdf>
- Premchand, A. (2007) 'Capital Budgets: Theory and Practice', in Shah, A. (ed.) *Budgeting and Budgetary Institutions*. Washington, DC: World Bank. <http://siteresources.worldbank.org/PSGLP/Resources/BudgetingandBudgetaryInstitutions.pdf>
- Allen, R. and Tommasi, D. (eds) (2001) 'Multi-Year Budgeting and Investment Programming', in Allen, R. and Tommasi, D. (eds) (2001) *Managing Government Expenditure: A Reference Book for Transition Countries*. Paris: OECD SIGMA. [www1.worldbank.org/publicsector/pe/oecdpehandbook.pdf](http://www1.worldbank.org/publicsector/pe/oecdpehandbook.pdf)
- Oxford Policy Management (2000) 'Medium Term Expenditure Frameworks – Panacea or Dangerous Distraction?' Briefing Note. Oxford: OPM. <http://siteresources.worldbank.org/INTPEAM/Resources/OPMMTEFReview.pdf>
- Schiavo-Campo, S. (2008) 'Of Mountains and Molehills: "The" Medium-Term Expenditure Framework'. Conference on Sustainability and Efficiency in Managing Public Expenditure, Honolulu, 20 September.
- World Bank (2008) 'Linking the PRS with National Budgets: A Guidance Note'. Washington, DC: PREM Poverty Reduction Group, World Bank. [http://siteresources.worldbank.org/INTPRS1/Resources/383606-1106667815039/PRS\\_Budgets\\_GuidanceNote.pdf](http://siteresources.worldbank.org/INTPRS1/Resources/383606-1106667815039/PRS_Budgets_GuidanceNote.pdf)
- de Renzio, P. and Smith, S. (2005) *Linking Policies and Budgets: Implementing Medium-*

*term Expenditure Frameworks in a PRSP Context*. London:

ODI. [www.odi.org.uk/resources/details.asp?id=1368&title=linking-policies-budgets-implementing-medium-term-expenditure-frameworks-prsp-context](http://www.odi.org.uk/resources/details.asp?id=1368&title=linking-policies-budgets-implementing-medium-term-expenditure-frameworks-prsp-context)

- Shah, A. and Shen, C. (2007) ‘A Primer on Performance Budgeting’, in Shah, A. (ed.) *Budgeting and Budgetary Institutions*. Washington, DC: World Bank. <http://siteresources.worldbank.org/PSGLP/Resources/BudgetingandBudgetaryInstitutions.pdf>
- Robinson, M. (ed.) (2007) *Performance Budgeting: Linking Funding to Results*. London: Palgrave Macmillan in association with the IMF. <http://marcrobinsonconsulting.com/Download.html>(thefull book is not available free ofcharge, but chapter 1 can be downloaded from Marc Robinson’s website)
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## 27 Additional information:

None

Name of Course Coordinator: Professor Sultan Abu Tayeh

Signature: ----- Date: -----

Head of Curriculum Committee/Department: ----- Signature: -----

Head of Department: ----- Signature: -----

Head of Curriculum Committee/Faculty: ----- Signature: -----

Dean: -----Signature: -----

## Course E-Syllabus

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