

# EDUCATION of BUDGET OFFICERS

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## SUMMARY

Identifying budget officers as “prototypical” public administrators, and their work as a craft-like occupation taught and learned, this paper relates pedagogical considerations to job requirements. As specialized public administrators, budget officers are conditioned by their experience in academia and on-the job. Employed under sundry titles, they advise accountable officials how to ration “other people’s money.” Consequently, the knowledge, skills and disposition of these strategically placed officials are of general socio-political concern, and of special concern to the graduate schools preparing students for public employment. Significant background factors are considered, including the role of budget officers in contemporary governments and the response of the schools of public administration/affairs (PA/A) to changes in assumptions about the nature of public administration. It is critically noted that although the education of budget officers originates in academia, budget officers get significant education “on-the-job,” where they are dependent on the quality of supervision and in-service training arrangements found at their place of work — an unsatisfactory state of affairs from a pedagogical point of view. As suggested by the author, the PA/A schools should ground their syllabi on budget officer job requirements, concentrating student attention on 1) acquiring knowledge about public budgeting, 2) the role of budget officers and 3) their mode of work (applied scholarship and computation). Regarding the critical role of in-service education, budget officer supervisors and budget officers are advised to stress skill development and, equally important, subject-matter competence in the programmatic concerns of the jurisdiction. The paper closes with a commentary on desired character traits of budget officers.

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A few decades ago, the typical curriculum of public administration/affairs schools (PA/A) rested on a relatively sharp image of the public administrator as a non-partisan “manager,” working within political environments to advance the values of effectiveness, efficiency and economy — the efficacy triad. The blurring of this image tracks to the influential 1968 Minnowbrook Conference. The conferees questioned its relevance as the key ground for PA/A syllabi. In the years since, as the image of the non-partisan manager faded, PA/A faculties offered diverse coursework justified by multi-dimensional images of public administrators, who were as likely to be engaged in policy-formulation as management.

In passing, it is worth noting that the initial PA/A school faculties drew inspiration from the government reform movements active in the early decades of the 20<sup>th</sup> century. The rather evangelical fervor of the PA/A schools evaporated after the Minnowbrook Conference. This was a price paid for loosening the organic connection between the PA/A schools and the government reform movement. Curriculum coherence inevitably suffered with the decline in faculty belief in the non-partisan manager model. However, coursework related to public budgeting remained an important curriculum component, with solid connections to specific job requirements. Indeed, in certain respects, budget officers can (and should) be thought of as prototypical public administrators, that is, the desired traits of budget officers (critical thinking, mathematical competence and affective neutrality) are desirable traits sought in all public administrators.

Thus, although it is focused on the educational requirements of a singular civil service occupation, the scope of this paper is ambitious, embracing pedagogical considerations thought to benefit public administrators generally. In that sense, budget officers can be characterized as prototypical public administrators, suggesting that a syllabus for the education of budget officers would be similarly beneficial for all public administrators. The graduate schools preparing students for government service offer courses in public budgeting mainly centered on the problems and procedures of general fund, or operating, budgets. When offered, additional courses in capital budgeting and policy analysis especially benefit prospective budget officers as they stress scholarship (critical thinking) and mathematical competence. Although not all PA/A students go on to become career budget officers, this paper advances the proposition that all students, regardless of their future roles, benefit if budgeting courses are designed as though all students are to become budget officers. Without diminishing the benefits to all students, this focus would ensure that those students who do become budget officers get solid academic grounding.

## WHY BUDGET OFFICERS?

In sharp contrast to personal and household budgeting, the public budgeting process requires accountable officials to ration “other people’s money” — a situation freighted with sundry political, economic and fiduciary implications. Although countless officials must take sides in the conflict between programmatic and financial values, none are as continuously occupied as budget officers by the demand for *critical judgment* about the worth of things. In modern governments, budget officers work at the intersection of programmatic and financial values— a sort of “conflict central.” The demand for their thinking is best understood by relating their role and persona to the requirements and tendencies of modern society. Although budgetary thought is by no means confined to budget officers, it is *the* preoccupation of their occupation. Their employment is

undoubtedly a response to deep running socio-economic currents affecting the organization and activity of contemporary governments. They are strategically placed officials whose persona and mentality are challenged by their daily struggle with the key problem facing the governments they serve: *the necessity to ration relatively scarce resources*. As a one-time practitioner, I believe that, even though they may be technically qualified by education and experience, budget officers need models of appropriate thinking to condition their conduct. Consequently, this paper dwells on the intellectual requirements of budget officers and the institutionalized processes which can nourish their minds.

Everywhere, contemporary society is distinguished by increasing occupational and personal differentiation. As pointed out by sociologists, differentiation profoundly affects relationships in every sphere of human life — expanding the role and importance of secondary at the expense of primary institutions. Increasingly, modern citizens pursue specialized lives. Economically and socially differentiated, they depend on remote others for the means of subsistence, and the conveniences and distractions of modern life. Increasingly urbanized, they are abjectly dependent on an infrastructure and public order which makes life possible, and efficient. They are also increasingly dependent on remote people scattered across the globe. Although they maintain family ties and practice neighborliness, they characteristically base intimate relationships on affinity and shared interests, rather than blood and propinquity. Pursuing unique daily agendas, hurrying about on different paths and private schedules, struggling for status, competing for money, power and honor, modern citizens are acutely dependent on government regulation and service.

And mark this: As the social controls and services provided by primary institutions, principally the family, weaken, personal insecurity, physical and psychological, increases. Governments are, by far, the most important secondary institutions. Consequently, governments expand to facilitate the satisfaction of private wants and to service public needs. Decades of recent experience demonstrate that the desire and pressure for government regulation and expenditure is rather constant and expansive. However, experience also shows that measures to extract the resources to satisfy this desire and pressure are resisted. Consequently, at any given time, limited resources must be rationed. The development of budgets and budgeting procedures, and hence, budget offices and budget officers, is clearly traceable to the incongruity between limited resources and limitless desire. Governments employ budget officers to help the accountable officials ration the resources made available to them by the society they serve.

The demand for the thinking of budget officers is also related to the occupational structure of contemporary governments. Obviously, governments pursue their policy and programmatic goals by employing persons with appropriate knowledge and skills. Typically, these employees identify their occupational specialties with that compelling abstraction, the “public interest.” Physicians and epidemiologists press the primacy of their concerns for public health. Engineers stress the necessities of public works. Teachers define public education as the priority interest of society. This tendency of occupational specialists to identify their occupational interests with the public interest is an indispensable element in the determination of public policy. Their programmatic claims and proposed budget allocations provide gist for the mills of government. Moreover, and very important, modern democratic governments have proven especially vulnerable to the pressure of special pleas. It is equally obvious that, at any given time, resource constraints limit the ability of any given government to fund and/or finance the manifold budget proposals advanced by

specialists and special pleaders. Clearly, a solvent treasury is also a public interest requiring respect — and an institutional buttress!

## KEY TASKS and CHALLENGE

True, budget officers are also specialists — with this basic difference: Rather than pressing special pleas, they are recruited and retained to 1) *assess the intrinsic merit of proposed allocations*, and 2) *assess the relative merit of all proposed claims against available resources*. Wooed by many interested parties, budget officers have but one mistress, the government treasury.

Their reasoned advice concerning the relative merit of proposed allocations should rest on criteria testing proposed programs and projects for effectiveness, efficiency and economy — the efficacy triad. (Author's aside: Ideally, a comprehensive, criteria-based budget should result from such advice. Regrettably, given the politics of the budgetary process, budget officers can only dream about this ideal impact.) Lest it be discounted as subjective and partisan, the counsel of budget officers must be grounded on adequate data, scholarship, transparent criteria, and efficacy calculations. Advice implies criteria, perceived as objective or subjective. As is well known, budget allocations tend to be justified by subjective criteria. Consequently, to counter and reduce this ever-present tendency, budget officers are challenged *to expand the influence of objective tests of merit in the budget process*.

In addition to counsel concerning the relative merit of proposed budget allocations, every well-ordered government expects reasoned advice from its budget officers on the factors conditioning budget size, scope and programmatic intentions, including, but not limited to, socio-economic considerations, resource availability and operational feasibility. Contributing to official thinking about such considerations requires that budget officers possess appropriate mental fitness. Obviously, the requisite knowledge, skill and mental disposition have implications for the academic preparation sought in recruits, and their subsequent experience when on the job. The required mental fitness rests on a tripod comprising 1) appropriate academic attainment, 2) lessons drawn from pertinent on-the-job experience, and 3) continuing education in useful subjects, tools and techniques. Syllabi for the graduate and continuing education of budgetary craftsmen may embrace a variety of resources, including lectures, readings, cases, exercises, simulations, field investigations, and “mentored” internships. *Such syllabi should aim at developing scholarly skills to deal reflectively with values and computational skills to deal accurately with numbers.*

Specialized budget work has attracted people of diverse educational backgrounds. Students of public administration, business, finance, economics, accountancy and other disciplines have found their hearth and altar in budget work. Clearly, students of public administration have the best chance of arriving on the job with appreciation for the ways and means of public budgeting, although the pertinent course work varies in breadth and depth from school to school. Also, students of finance, business, and especially, economics, come to budget work with pertinent analytical skills. However, whatever their initial academic exposure to budget processes and analytical techniques, budget officers, once recruited, need, and receive, some form of “on-the-job training.” The on-the job training concept should extend beyond instruction in office practice to provide a systematic program for the continuing technical and academic education of budget officers. Anything less represents an unsatisfactory state of affairs from a pedagogical point of view. Regarding the critical role of in-service education, budget officer supervisors and

budget officers are advised to stress skill development and, equally important, subject-matter competence in the programmatic concerns of the jurisdiction.

## AN ACADEMIC SYLLABUS

By far, “critical thinking” is the most important mental instrument of budget officers. This term has a variety of interpretations. Put in scholarly terms, the phrase describes “a disposition of the mind to seek the truth.” Critical thinking is the supreme skill of budget officers because they are continuously confronted by the claims of interested parties seeking access to a public treasury. How best to inculcate and continually support this mental disposition? Most assuredly the prime responsibility for cultivating this most valuable mental disposition falls to academia, considered as a truth-seeking institution. Of course diverse faculties share in this responsibility. However, professors teaching prospective budget officers must not assume that their charges have somehow acquired the habit of critical thinking during their higher learning experience. They must explicitly teach it. To satisfy this specification, teachers of budgeting are well-advised to adopt the time-tested pedagogical approach known in shorthand as the Survey Q3R Method (Credited to Francis P. Robinson, 1946). Briefly defined, this method requires 1) synoptic Surveys establishing configurations and relationships (the gestalt), 2) active Questioning, and 3) assiduous application of standard mental procedures facilitating comprehension and remembrance: Reading, Recitation and Review. As the concepts of survey and questioning are essential instruments of critical thinking, the Survey Q3R methodology, itself, should be taught as the initial component of budget coursework.

Also, as an initial assignment, students of public budgeting should be asked to formulate and implement a personal/household budget spanning at least the months of the coursework period, tied to a checking account with an overdraft feature. This budget should list monthly opening and closing cash balances, monthly estimated revenue (and loan receipts), and monthly categorized expenditure estimates. Using spread-sheet software, the student can replace these estimates with actual amounts as incurred, providing a record of activity and the cash on hand at the end of each month. Also, to maintain control, estimates can be amended, as required. Due to privacy concerns, these budgets may not be monitored or graded, but periodic student discussions of their experience can maintain interest in this very valuable exercise in the real world of budgeting.

Following the introduction of the Survey Q3R concept, students should proceed with a survey of public budgeting, identifying patterns (e.g., executive budget formulation), design features (e.g., alternative budget formats), arrangements (e.g., legislative subject matter budget committees), and relationships (e.g., expenditures balanced to revenues). To have the desired effect on subsequent learning, students should acquire a synoptic perspective quickly, requiring an immediate scan of texts and a heavy initial reading schedule. The search for principles and patterns is very important as they transcend the ethos and practice of particular jurisdictions. Discovery of principles and patterns provides a general perspective on public budgeting, endowing observed official and interest group budgetary strivings with significance.

Active questioning is the second step of the Survey Q3R Method. Responding to lectures, readings and cases, students should be required to compose essays addressed to significant, provocative questions, such as:

- a) Identifying criteria, what is a “good” budget?
- b) Identifying components, what is a “good” budget system and process?
- c) What should a budget officer know, and be able to do?
- d) What is an appropriate job philosophy, or professional ethos, of budget officers?

Questions “a” and “b” can be used to encourage students to explore the important issue of technical neutrality. Put as a query: To what extent, if any, do budget formats and procedures influence budget decisions?

Students should be encouraged to establish files (or at least notebook sections), to record ideas and information addressing questions. Provocative questions stimulate students to mine the content of lectures, readings and cases, as assigned. Essay composition encourages purposeful reflection, scholarship and discussions. Essays also provide a basis for grading and professorial “feedback” to enhance student comprehension and performance. If cases have been assigned, student output may take the form of essays on the application of principles (or lack thereof) in the case materials. If the student is also an active civil servant or budget officer, experience-based case composition can be required, providing other students with illuminating insights.

The final component of the suggested academic syllabus requires field work with an accessible government, evaluating actual programmatic budgets (health, education, public safety, etc). It is especially important to provide students with an opportunity to apply criteria to appraise the quality of budget documentation and budget allocations. In addition to interviewing accountable officials, students will need access to the documentation related to 1) administrative budget formulation, and 2) the documentation provided to legislators and citizens for budget consideration and adoption.

In preparation for field work, including internships, if available, students should build an appraisal model, listing their evaluation criteria as queries. For example, does the administrative formulation documentation 1) define the problem(s) to be attacked programmatically; 2) state goals in practical, measurable, time-bound terms; 3) identify collaborators and affected parties; 4) identify conditions required for goal attainment; 5) reference written work plans for executing the preferred problem solution(s); 6) identify alternatives considered, but rejected, and why; and 7) display budget allocations in a programmatic (rather than commodity) format?

A brief commentary on these criteria follows:

1) Problem Definition. Documentation should include a diagnosis providing a rationale, or “raison d’etre,” for the proposed budget and the programmatic activity it will finance. Although brevity is prized, the diagnosis must suffice to identify the key variables to be programmatically attacked. By any measure, the identification of key variables and causal relationships is the most important step in budget formulation.

2) Goal(s). Goal statements logically follow diagnosis. Statements which do not incorporate measurable, time-bound and practical objectives are to be regarded as deficient. These statements provide the essential foundation for work plans and the subsequent periodic performance reviews.

3) Collaborators/Affected Parties. Identifies a) "upstream" and "downstream" units expected to provide assistance to, or receive assistance from, the units financed by the allocation in question, and b) the population to be served and/or regulated by the activities to be financed by the proposed budget. If sufficiently specific, this description provides a basis for calculating benefits conferred by the proposed budget.

4) Performance Conditions. Related to the description of collaborators and affected parties, this statement documents the leading ideas, the causal relationships, the assumptions and the standards which influence the size, shape and direction of the proposed activities. Causal relationships, or correlations, deserve emphasis because they provide budgets with their firmest foundation. Usually, only coordinated, competently executed efforts produce goal attainment. In formulating proposed budgets, administrators must consider and document the practical aspects of implementation: those internal and external conditions which will make performance possible, including institutional aspects (organization, staffing, staff capability, regulations, procedures, equipment, etc).

5) Work Plan. Work Plans list specific activities, the work hours assigned to these activities and the associated performance indicators, if available. The work hours and performance indicators are allocated to time periods to provide benchmarks (milestones) for subsequent performance reviews. Administrators should interpret work plans, pointing up relationships to stated problems and goals.

6) Alternatives. This requirement, calling for a concise commentary on those alternatives which were considered, but rejected, encourages administrators to examine options, especially production techniques which reduce unit costs or improve output per work hour. Additionally, a discussion of alternatives gives supervisors and budget reviewers an opportunity to examine the proposed work plan, and its recommended production techniques, within a context of approaches and, perhaps, values other than those recommended by the requester.

7) Budget. Expenditure arrays display the resource implications of proposed work plans. Every expenditure array should be accompanied by a financing plan and an interpretative commentary relating proposed expenditures to performance indicators. Obviously, it facilitates the preparation of the jurisdiction's budget if the format of requested budgets is consistent with that used in the budget submitted to the Appropriation Authority.

The suggested appraisal model puts a premium on critical thinking, emphasizing the use of evidence and logic in problem analysis, goal specification, the evaluation of program impact or results, and the analysis of expenditure, workload and revenue relationships. However, as the quality of budgetary thought and practice varies significantly by jurisdiction, students, by the "luck of the draw," may find themselves working with jurisdictions with less than ideal documentation standards. Given the likelihood that students may be disappointed (and perhaps disillusioned) by

what they discover about government budgeting via their field work, it is important that they be taught that the purpose of the field work is the development of their critical judgment and the value of a scholarship in budget work.

In their field work with subject governments, students should seek to determine the rationale used to justify expenditure allocations. As noted, a budget officer's key task is two-fold: 1) *assess the intrinsic merit of proposed allocations*, and 2) *assess the relative merit of all proposed claims against available resources*. In this connection, V. O. Key's well-known statement on this vital point may be justly quoted: "On what basis shall it be decided to allocate X dollars to activity A instead of activity B?" As with formulation documentation, students will need help in building an appraisal model to facilitate their search for allocation criteria. The following exhibit can provide students with a catalog of allocation criteria — pragmatic (subjective) criteria listed on the left, formal (objective) criteria on the right.

PRAGMATIC CRITERIA	FORMAL CRITERIA
<b>INERTIA</b> (Organizational and programmatic continuities)	<b>POLICY STANDARDS</b> Market Equity Equal Allocation of Resources Equal Results
<b>COMPLEMENTARITIES</b> (Services supporting other services)	<b>PERFORMANCE RATIOS</b> <u><b>Efficiency</b></u> Cost/Results Results/Cost Work Time/Results Results/Work Time <u><b>Effectiveness</b></u> Goal Attainment Percentage <u><b>Programmatic</b></u> Unique Ratios
<b>DISEQUILIBRIA</b> (Correcting imbalances; redressing grievances; restoring conditions)	<b>MODELS</b> Correlation
	<b>INVESTMENT RETURNS</b> Marginal Productivity Investment Yield
	<b>WEIGHTING AND SCORING</b> Ordinal Ranking Multi-dimensional Scoring

In their field work, students will surely find most allocations justified by reference to pragmatic criteria, especially inertia, reflecting the power of programmatic and bureaucratic continuities. - Throughout all levels of government, the proportion of expenditure justified by reference to formal, objective criteria is usually very small. Routinely, programs are continued from year to year, without serious reviews that apply objectives tests of effectiveness, efficiency or economy. Consequently, as previously noted, budget officers are challenged *to expand the influence of objective tests of merit in the budget process*. Field work experiences provide a solid basis for



classroom instruction regarding the importance of 1) continuous rationalization of allocation patterns by evaluating relationships between input and output/outcome/impact indicators and 2) redirecting allocations from ineffective and/or inefficient programs to new initiatives so governments can address new problems without additional taxes or loans.

Required reports concerning field work experiences, including internships, provide prime material for course-ending student presentations and discussions.

## AN IN-SERVICE SYLLABUS

To deepen and broaden their thinking over the course of their careers, budget officers should continue their education in useful subjects, tools and techniques. Various media are available to enhance subject-matter knowledge, reinforce the habits of scholarship and improve computational proficiency. Institutions of higher learning, especially the PA/A schools, are likely sources for advice and assistance concerning continuing education needs and offerings. (In this respect, the availability of “on-line, remote learning” has substantially removed the impediments of time, travel and expense to continuing education.) Further, this injunction is applicable to all officials working in any given jurisdiction. Program agencies invariably employ specialists who received their formal education years before, and who have failed to keep up with changes in their field. Budget officers can help to combat this serious problem by supporting arrangements and allocations for the continuing education of program staffs. This support should be an integral component of a budget policy to encourage and support programmatic and procedural innovation.

The in-service syllabus should concentrate on analytic skill development and, equally important, subject-matter competence in the programmatic concerns of the jurisdiction. Budget officers and their supervisors share responsibility to establish and implement a syllabus with both technical and academic components, tailored to particular circumstances and perceived knowledge and skill deficits. Once thoroughly mastered, the technical aspects of budget analysis need little pedagogic attention, as practice is sufficient to maintain proficiency. In contrast, the subject-matter competence of budget officers must be an enduring supervisory concern.

Supervisors cannot assume that newly recruited budget officers have appropriate work habits and skills, especially skills related to the mathematical aspects of the job. Budget officers must handle numbers accurately by using techniques of control during data transfers, aggregation processes, research projects, and report preparation and presentation. This means mastering such practices as “proving” calculations, cross-footing, “spread-sheet” displays, plus and minus controls, batching to isolate error, proof-reading, making changes at the lowest level of aggregation, following strict rules for rounding, etc. The use of computer technology has greatly reduced the probability of calculation errors, and increased the ease of data aggregation and manipulation, but offer no insurance against sloppy data handling. In this connection, the phrase, “garbage-in, garbage-out” comes readily to mind. Because expenditure and revenue proposals are so often based on numerical relationships, the budget officer needs to master the techniques of statistical inference and mathematical modeling. This last point needs reemphasis as mathematical modeling offers many advantages to government officials willing to use correlations to inform budget allocation decisions.

Most important, supervisors must make sure that budget officers habitually practice critical thinking. They must handle values reflectively by using techniques of scholarship, i.e., evidence and logic. “Scholarship” normally results in systematic knowledge, that is, knowledge based on 1) an adequate, reliable assembly of information, (based on the crucial techniques of literature search and field inspection), 2) scrupulous regard for sources, 3) judicious weighing of the evidence, and 4) conclusions drawn by means of clear, consistent, and cogent reasoning. In cutting through the ambiguities of public budgeting, an econometric cast of mind is certainly an asset. If budget officers do not display this indispensable mental disposition on-the-job, it must be taught and learned as the basic qualification for continued employment. It can be truly said that, “A budget officer serving a government of general jurisdiction participates in all art and all science.” To be sure, at any given time, the academic components of a budget officer’s in-service education program will necessarily vary according to the programmatic agencies assigned. In addition to formal courses in relevant subject-matter, the academic in-service syllabus should include a strong program of agency field visits and library research.

The importance of on-the-job experience in the development of effective budget officers cannot be overstated, nor should the impediments to development be underestimated. To achieve the desired enhancements in competence, the work time of budget officers must be strictly programmed. (Daily administrative tasks which tie budget officers to their desks are the chief impediments to enhancing their knowledge and skill.) On principle, the work time of budget officers should be allocated three ways: 1/3 desk-time, including budget formulation and documentation; 1/3 programmatic interaction, including field trips and dynamic performance monitoring; and 1/3 decision-related programmatic research. Also, on principle, budget officers should be sequentially assigned to different programmatic sectors to broaden their subject matter knowledge. This assignment strategy helps budget officers maintain a comprehensive view of multi-sector programs and their inter-relationships. To the same end, assignment plans may include brief deployments to work in program agencies. Usually, budget officers who regularly visit the work sites and staff of assigned program agencies are significantly affected by what they see and hear. Site visits permit them to become better acquainted with the scientific-technical basis of government programs and their nomenclature. Equally important, site visits provide opportunities to observe and evaluate the conditions of work in program agency environments.

## A CONCLUDING NOTE: ETHICAL DIMENSIONS

By any measure, ethics are a problematic aspect of a budget officer’s persona and disposition. The willingness to stand upright and resist pressure is a precious, but fragile aspect of character at all times and places, especially in bureaucratic environments. Professors who teach budgeting courses have a fundamental responsibility to acquaint their students with the ethical dimensions of budget work — to instill steel in their spine, so to speak. This is not to slight the responsibility of supervisors of budget officers to be sources of moral inspiration, but their role can not be specified with the same degree of certainty of force and effect. (Author’s aside: My university mentor explicitly taught that the expected ethical behavior of civil servants was founded on the “willingness to resign,” and frankly prescribed personal rules to that effect. My early supervisors also emphasized the moral dimensions of my work as a budget officer.) Although the evidence for the influence of professors on the future conduct of students is anecdotal, the opportunity exists, and should be eagerly seized because of the seriousness of the issue.

PA/A schools are honor-bound to provide an educational experience which helps students to develop an overall orientation, or professional point of view. At an appropriate time during their academic experience, PA/A students should be asked to consider the ethical demands of administrative office in relation to their own character, mental habits and ambition. Can one be truly professional in administrative environments? After all, bureaucratic formations are widely understood to be relatively inflexible, rife with hypocrisy and typically fail to satisfy the criteria of the efficacy triad. For those who may envision becoming budget officers, the question can be made specific, "What is an appropriate job philosophy, or professional ethos, for budgetary officers?" Students assigned to draft essays on this vital subject will probably find the task difficult, and, possibly, unsettling.

Ethical concerns embrace the ever-present temptations of power. It is commonplace understanding that officials tend to take the trappings of their office very seriously. Apparently, one's office easily becomes the measure of all things. Indulging their conceit, and masking their fear, they strive to defend and extend the power of their office, to the detriment of programmatic purposes. Budget officers share this human propensity, but must suppress its expression. They must possess enough self-awareness to curb its expression in themselves as well as possess enough acuity and courage to recognize and help curb its deleterious influence on policies, projects and programs put forward for public funding and/or finance. Budget officers possessing this essential mental quality help their governments to reduce the application of subjective criteria in the budget formulation process.

Continuing on this ethical plane, to practice their craft efficaciously, budget officers must maintain friendly, honest relationships with key officials, especially program leaders. However, all too frequently this relationship is defined in terms of "control", rather than "analysis" and "service." "No" should not be the characteristic response of budget officers. Moreover, too many budget officers devote a disproportionate amount of time to expenditure analysis, slighting program assessment and other critical dimensions of policy and managerial practice. Program leaders will likely see a strong focus on expenditure as disinterest in their work. A budget officer never goes wrong in showing keen interest in a program leader's work. Indeed, budget officers should so conduct themselves that program leaders perceive them as more interested in goal attainment than costs. By virtue of their duty to study and reflect, budget officers are frequently in a position to encourage program leaders to innovate, and should do so. Further, in conducting implementation-related research and field work, budget officers should participate vigorously in performance reviews and, in particular, actively support program leaders in their goal attainment efforts.

It is fitting that this paper close with a note about the high calling of public administrators in general, and budget officers in particular. In representative republics, "attaining democratically determined ends by making government work" is a clear responsibility of professional public servants dedicated to constitutional means of attainment. Sad to say, many budget officers pursue a defacto philosophy of penny- pinching conservatism, cynically attacking program values and relentlessly grasping unencumbered balances with the zeal of wartime hoarders. But neither is an attitude of free-spending liberalism appropriate for budget officers. Rather, the ideal budget officer combines a healthy respect for programmatic values (implying a sympathetic regard for the grand ends of democratic political and social life) with the tempered critical judgments of a scholar — judgments based on cultural depth and scientific understanding. In other words, a good budget officer is a good judge of the worth of things.