UNIVERSITY OF GEORGIA

PADP 6930
Public Financial Administration
Call# 36733

Spring Semester, 2021
Wednesday, 6:15-9:00 pm
UGA Gwinnett Campus, Room 118
January 13 to May 3, 2021

Office Hours:
Email or Text my cell for a ZOOM appointment

Dr. Katherine Willoughby
201B Baldwin Hall
355 South Jackson Street
Athens, Georgia 30602
Cell: 678.642.7248
Email through course online at eLC or
directly at kwilloughby@uga.edu

This syllabus is a general plan for the course; deviations announced to the class by the instructor may be necessary.

Overview

This course covers the budgetary process in governments around the world, including that conducted by national and sub-national ones. The activities involved in the collection, custody and expenditure of public revenue, such as the assessment and collection of taxes, public borrowing and debt administration, the preparation and enactment of the budget, financial accountability and auditing are addressed, as well. Relationships among executive, legislative, and judicial branches of governments to develop and execute budgets are examined. The effects on public budgets from citizen scrutiny and decision participation as well as media focus are introduced and assessed. The possibilities for public budgets to advance human rights, social equity and community prosperity are exposed. Throughout the semester, consideration will be given to public budgeting in the age of COVID-19 and its implications on theory and practice.

Expectations

Students are expected to have several competencies when they enroll in this course. First, students should be well versed in the general workings of U.S. governments, their structures, the policy process, and the tension between bureaucracy and democracy. Second, students should be comfortable reading original social science research. Students should understand the general structure of an academically oriented research article and be able to consume quantitative and qualitative research. Students are not expected to understand all statistical analyses and
techniques that they read. However, students should make an effort to understand the findings and general conclusions of such work. Statistics and analytical techniques are covered in PADP 7110 and 7120. Students are expected to ask questions when methodological issues are not clear. Third, students should have skill in using spreadsheet software and in making basic mathematical calculations.

Knowledge Building Support

For support, the University offers many online training videos to help build skills and improve knowledge. For example, log in to LinkedIn Learning at UGA and access videos related WORD and EXCEL. You can also search other topics that can provide some added value in the study of public financial administration, but also more generally related to knowledge building, personal motivation, and managing work more efficiently and effectively. Consider videos on the following topics:

- Financial risk management solutions
- Financial management and accounting (related to nonprofits)
- Measuring team performance
- Program budgeting and management

Develop your research skills. Professional work requires professional sources. This link lets you access the UGA Library from any location. Access SERVICES Help & Support from the Library Homepage to learn about all the resources for conducting research that the University Library offers. Practice using Google Scholar. The library and Google Scholar are but a few of the resources available to you and essential for studying public budgeting and financial administration.

Course Delivery and Student Responsibility

This course will be delivered in hybrid fashion, with in-class as well as online work. All material for this course will be accessible online. The course takes advantage of eLC, ZOOM, and Tophat. It is imperative that you visit the course at eLC daily to stay current with announcements and emails related to our semester progression. Your participation in-class and online is an expected and highly valued part of student responsibility to the course although in-class attendance is not required. To be ready for class that may be face-to-face or virtual, students should have thoroughly examined, read and thought about the Tophat chapter required, answered any chapter questions in the E-book, and come to the session (face-to-face or virtual) ready to participate. Class sessions will engage students individually and/or in groups to discuss public budgeting and finance cases and issues, conduct an exercise, or to debate about important principles, concepts, themes, and reforms.

This graduate-level course requires substantial reading and preparation, some group and individual work, various exercises, a research report, and two written essay exams that include some budget analysis requiring calculations. Not staying current with readings and assignments will make it impossible for students to remain up to date on the material and will lead to poor learning results. Ask questions, contribute your thoughts, and listen well—this helps you to improve your communication skills and can advance your learning in the course.
**Approach to Learning and Teaching Philosophy**

This is an active learning course. Readings include one text in Tophat and published research papers and reports as well as government budget and finance documents. Class sessions will be a mix of instructor- and student-directed discussion and individual and group exercises. Exercises require student preparation, to date, through assigned readings, and completion of chapter questions, as noted by class session. This is not a “tools” or “how-to” course on public budgeting and financial administration, but rather an overview of the context and many issues that decision makers, stakeholders and the general public face related to taxing and spending by governments. Most especially, you will be exposed to the challenges to public budgeting given the onset of COVID-19. Students should leave the course with a firm understanding of the current research about public budgeting, the wide variety of contexts within which governments must budget and operate, the difficult challenges that governments around the world face in reaching financial sustainability, particularly today, and the analytical approaches to evaluating public organizations and their fiscal health.

**Student Learning Objectives**

After completing this course, you should be able to:

- Describe the environment of taxing and spending by governments worldwide—the legal framework in which these processes occur, as well as the economic, social, cultural, organizational, and technological factors that shape the decisions that determine public revenues and expenditures
- Explain the public budgeting process—development, deliberation and passage, execution, and audit—and articulate how such process is impacted by various institutions, participants, and stakeholders, and in light of special circumstances, such as natural disaster or public safety crisis
- Apply budget and financial calculations, metrics, and analyses to evaluate government fiscal health and persuasively communicate information regarding budget and policy alternatives related to such governments
- Identify ways of managing financial resources, solve budget problems, and make spending proposals to achieve organizational goals
- Discuss the long-term implications of COVID-19 on public budgets and describe applicable agile governance principles to address problems

While attention to the substance of this course should contribute to your advancement in all our MPA Program Competencies below, meeting the learning objectives will support your mastery of Competencies 2 and 3, specifically.

- Competency 1: To Lead and Manage in Public Governance
- **Competency 2: To Participate in the Public Policy Process**
- **Competency 3: To Analyze, Synthesize, Think Critically, Solve Problems and Make Decisions**
- Competency 4: To Articulate and Apply a Public Service Perspective
- Competency 5: To Communicate with a Diverse Workforce and Citizenry

**Course Policies and Procedures**

**Academic Honesty**

University guidelines on academic honesty are enforced in this course, and you should be familiar with the UGA Student Code of Conduct and Policies. The University Student Honor Code states: “I will be academically honest in all of my academic work and will not tolerate academic dishonesty of others.” A Culture of Honesty, the University’s policy and procedures for handling cases of suspected dishonesty, can be found [here](#).
It is your responsibility to ask questions if you are unclear about what is appropriate. Academic dishonesty violations will result in a minimum penalty of a ‘0’ on the assignment or exam, can escalate to an academic dishonesty charge brought by the Professor, and may result in dismissal from the program of study and the University.

**Accommodation**
Students who wish to request an accommodation for a disability may do so by registering with the University’s Disabilities Resource Center. Student accommodation necessitates issuance by the Center of approved documentation and a plan. Students are responsible for providing a copy of documents and plans to instructors of all classes in which an accommodation is needed. The accommodation plan for this course must be provided to this Professor prior to the second week of class to negotiate the terms of the accommodation.

**Mental Health and Wellness Resources**
Be aware of the following resources:

- If you or someone you know needs assistance, you are encouraged to contact Student Care and Outreach in the Division of Student Affairs at 706-542-7774 or visit [https://sco.uga.edu](https://sco.uga.edu). They will help you navigate any difficult circumstances you may be facing by connecting you with the appropriate resources or services.
- UGA has several resources for a student seeking mental health services ([https://www.uhs.uga.edu/bewelluga/bewelluga](https://www.uhs.uga.edu/bewelluga/bewelluga)) or crisis support ([https://www.uhs.uga.edu/info/emergencies](https://www.uhs.uga.edu/info/emergencies)).
- If you need help managing stress anxiety, relationships, etc., please visit BeWellUGA ([https://www.uhs.uga.edu/bewelluga/bewelluga](https://www.uhs.uga.edu/bewelluga/bewelluga)) for a list of FREE workshops, classes, mentoring, and health coaching led by licensed clinicians and health educators in the University Health Center.
- Additional resources can be accessed through the UGA App.

**COVID-19 Resources**
Both UGA and SPIA have developed resources useful for our community on topics ranging from newly configured [bus routes](https://www.uhs.uga.edu/info/transportation) to SPIA Dean Auer’s COVID safety video to students provided in the fall semester, viewed here. The most comprehensive campus information resource related to COVID is accessible here. Everyone has a critical role to play as we work together to protect the health and safety of every member of the Bulldog Nation. Become familiar with the following regarding how we can all be responsible citizens and navigate the fall semester as safely as possible:

- **Face Coverings:** Effective July 15, 2020, the University of Georgia—along with all University System of Georgia (USG) institutions—requires all faculty, staff, students and visitors to wear an appropriate face covering while inside campus facilities/buildings where six feet social distancing may not always be possible. Face covering use is in addition to and is not a substitute for social distancing. Anyone not using a face covering when required will be asked to wear one or must leave the area. Reasonable accommodations may be made for those who are unable to wear a face covering for documented health reasons. Students seeking an accommodation related to face coverings should contact Disability Services at [https://drc.uga.edu/](https://drc.uga.edu/).
- **DawgCheck:** Please perform a quick symptom check each weekday on DawgCheck—on the UGA app or website—whether you feel sick or not. It will help health providers monitor the health situation on campus: [https://dawgcheck.uga.edu/](https://dawgcheck.uga.edu/).
- **What do I do if I have symptoms?** Students showing symptoms should self-isolate and schedule an appointment with the University Health Center by calling 706-542-1162 (Monday-Friday, 8 a.m.-5 p.m.). Please DO NOT walk-in. For emergencies and after-hours care, see [https://www.uhs.uga.edu/info/emergencies](https://www.uhs.uga.edu/info/emergencies).
- **What do I do if I am notified that I have been exposed?** Students who learn they have been directly exposed to COVID-19 but are not showing symptoms should self-quarantine for 14 days consistent with Department of Public Health (DPH) and Centers for Disease Control and Prevention (CDC) guidelines. Please correspond with your instructor via email, with a cc: to Student Care & Outreach at sco@uga.edu, to coordinate continuing your
coursework while self-quarantined. If you develop symptoms, you should contact the University Health Center to make an appointment to be tested. You should continue to monitor your symptoms daily on DawgCheck.

- **How do I get a test?** Students who are demonstrating symptoms of COVID-19 should call the University Health Center. UHC is offering testing by appointment for students; appointments may be booked by calling 706-542-1162. *UGA may also be recruiting asymptomatic students to participate in surveillance tests. Students living in residence halls, Greek housing and off-campus apartment complexes are encouraged to participate.*

- **What do I do if I test positive?** Any student with a positive COVID-19 test is **required** to report the test in DawgCheck and should self-isolate immediately. Students should not attend classes in-person until the isolation period is completed. Once you report the positive test through DawgCheck, UGA Student Care and Outreach will follow up with you.

**Advice and Assistance**

Students are responsible for contacting the Professor when having trouble understanding the material or requirements of the course. Dr. Willoughby is available by appointment on ZOOM or via cell phone call. Please provide your name and telephone number when leaving a message on my cell phone: 678.642.7248. Students should communicate with the Professor by Email through the course on eLC. If the online course is not functioning, students can Email the Professor at: kwilloughby@uga.edu.

**Make-up Exams, Late Assignments and Incompletes**

There are no make-up exams in this course and late assignments and exams are neither accepted nor graded. Incomplete or “I” grades are permitted in rare circumstances only. The Professor has the right (1) to require documentation and proof of the need for an “I” grade, before agreeing to apply the “I” grade; (2) to the assignment of different and/or additional course requirements to the student to complete the course and/or (3) to impose a grade penalty for an “I” grade in the course. Please let the Professor know as soon as you see a problem developing. Familiarize yourself with the University’s course withdrawal procedures at UGA Withdrawal Policies.

**eLC and Student Email**

This course uses the eLC course Email to communicate with students. All course related materials, assignments, exams and grades are posted to the course online. Your official UGA student Email address that is available at eLC will be the address used to get in touch with you, if necessary. Please check this account regularly or arrange for it to be automatically forwarded to whatever personal Email account that you check daily. All course correspondence with the Professor should be conducted through eLC, for security and consistency.

**Grading, Exercises, Assignments, Exams and Course Evaluation**

Your grade in this course is based on your performance on 2 exams, 1 research report, and completion of Tophat chapter questions and in-class exercises. The second exam will be optional; your grade for the course will be presented to you before the last night of class and you can choose to take the final or not. Tophat chapter questions and in-class exercises are graded as (0) not completed or (1) completed. Students can answer chapter questions in Tophat and will submit in-class exercises to the course at eLC after the relevant class session to receive credit. At the end of the term, the chapter questions and in-class exercises grade will be calculated based on the number completed (for example, 15 of 15 completed receives 100). The following scale is used for grading in this course:
93-100  A  78-79.99  C+
90-92.99 A-  73-77.99  C
88-89.99 B+  70-72.99  C-
83-87.99 B  60-69.99  D
80-82.99 B-  0-59.99  F

Final Course Grade Components

30%  Chapter Questions and In-Class Exercises
30%  Research Report
20%  1st Exam
20%  2nd Exam

Or if you choose not to take the 2nd Exam:

35%  Chapter Questions and In-Class Exercises
35%  Research Report
30%  1st Exam

Exams
Exams will be some form of budget/financial administration case which you will be required to respond to with a professionally written essay that incorporates problem solving using metrics and/or analysis. Students should apply concepts and course materials when explaining problems evidenced in the exams and regarding any solutions as determined by the student. Exams are open-book and open-note, accessed online at the course on eLC, and submitted back to the course at eLC. Exams are designed to build student skills in the areas of critical thinking, evaluation, data analysis, decision making, and communication through written expression as well as problem solving through analysis and making calculations. Exam #1 will be made available to you online at the course on eLC at 6:00 pm on March 17, 2021 and must be submitted back to the course online by 11:30 pm the following day, Thursday, March 18, 2021. Exam #2 will be made available to you online at the course on eLC at 9:00 pm on April 28, 2021, the night of the last class, and must be submitted back to the course on eLC by 11:30 pm on Tuesday, May 11, 2021. Due dates and times for exams are final, regardless of when you decide to access and begin any exam. Hardcopy and/or late exams are not accepted or graded. You must submit your completed exams via eLC. Only if the eLC site is not functioning, should you send exams to my UGA email, kwilloughby@uga.edu.

Course Evaluation
Your ideas about the rigor and content of this course, the method of teaching and skill building possibilities are important for us to continue to improve our job as University faculty. Please take time at the end of the semester to complete a course evaluation. Let us know what does and does not work. We want our courses to advance your breadth of knowledge and skills!

Required Textbook and Readings

Tophat.com E-Book: Students will purchase access to the custom-built interactive textbook Public Budgeting: Theories and Practice within Top Hat for this class. An invitation will be sent to you by email well before the start of the course. Note: Course Join Code is 085924
Top Hat provides a full breakdown of all subscription options available can be found here: www.tophat.com/pricing. Your Top Hat cost to access the textbook is about $35. The introduction and chapters will be accessible one week before each class. Every chapter will have at least one question that you should respond to prior to the class session that week.

Should you require assistance with Top Hat at any time please contact their Support Team directly by way of email (support@tophat.com), the in app support button, or by calling 1-888-663-5491. Specific user information may be required by their technical support team when troubleshooting issues.

All other readings for the course will be available to you at the course on eLC.

**All class sessions provided on ZOOM, synchronous with in-class sessions.**

Topic: PADP 6930 Public Financial Administration
Time: Jan 13, 2021 06:15 PM Eastern Time (US and Canada)
    Every week on Wed, until Apr 28, 2021

Jan 13, 2021 06:15 PM
Jan 20, 2021 06:15 PM
Jan 27, 2021 06:15 PM
Feb 3, 2021 06:15 PM
Feb 10, 2021 06:15 PM
Feb 24, 2021 06:15 PM
Mar 3, 2021 06:15 PM
Mar 10, 2021 06:15 PM
Mar 24, 2021 06:15 PM
Mar 31, 2021 06:15 PM
Apr 7, 2021 06:15 PM
Apr 14, 2021 06:15 PM
Apr 21, 2021 06:15 PM
Apr 28, 2021 06:15 PM

Please download and import the following iCalendar (.ics) files to your calendar system.
Weekly: https://zoom.us/meeting/tJwqce-pqDojHNBK3-YtkinElvOkvKE62WK/ics?icsToken=98tyKuCgqT0sG9KUuR-DRow-B4_oM-vwpn5Ego1_t0yoOjRYaw3TZ_RJHaR2O_2G

Join Zoom Meeting
https://zoom.us/j/98766161964?pwd=eWdpVElQYXkwWE5Nd1BuTSsyUlhHZz09

Meeting ID: 987 6616 1964
Passcode: 233371
One tap mobile
+13017158592,,98766161964#,,,,*233371# US (Washington D.C)
+13126266799,,98766161964#,,,,*233371# US (Chicago)
Schedule of Classes and Topics
Starred (*) material indicates required readings

January 13 Public budgeting and finance—messy but mesmerizing
*Tophat, Introduction

January 20 The psychology and ethics of public budgeting and finance
*Tophat, Chapter 1
*In preparation for class, read the code of ethics/code of professional responsibility from the following organizations:
  • Government Finance Officers Association: http://www.gfoa.org/about-gfoa/code-professional-ethics
  • International Monetary Fund: https://www.imf.org/external/np/fad/trans/code.htm

Class Exercise #1

January 27 National budgeting—budget foundations in governments around the world
*Tophat, Chapter 2

Class Exercise #2

February 3 Budgeting in the American states—tax and spend laboratories
*Tophat, Chapter 3

February 10 Continuation of Budgeting in the American states

Class Exercise #3

February 17 INSTRUCTIONAL BREAK—NO CLASS

February 24 Budgeting at the local level—fiscal federalism in action (or not)
*Tophat, Chapter 4
*Watch the video on municipal debt management and derivatives
   [https://www.youtube.com/watch?v=CP9v3eroVco] and be prepared to discuss the video in class.

Class Exercise #4

March 3 Setting a budget and policy agenda and the will of the people—executive versus legislative budget making and the role of the courts
*Tophat, Chapter 5

Class Exercise #5

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1 Schedule and readings subject to change at the discretion of the Professor. All changes posted to course at eLC.
March 10  Funding budgets—diversify, diversify, diversify!
*Tophat, Chapter 6

March 17

1st Exam available from course at eLC at 6:00 pm
Due to course at eLC by 11:30 pm March 18, 2021

March 23 Last day to withdraw from the course and receive a “Withdrawal”

March 24 Assessing government fiscal health

March 31 Public budget formats and reforms—continuous improvement
*Tophat, Chapter 7
*Listen to ASPA BookTalk--Public Performance Budgeting: Principles and Practice

April 7 Budgeting in times of crisis—the challenges of COVID

April 14 Roundtable discussion of local budgeting in a pandemic

Students provide insights about local budgeting and fiscal health in an era of COVID-19, offering their predictions for future fiscal resiliency (or not) related to their city studied for the research report.

Research Report due to course on eLC by Tuesday, April 20 at 11:30 pm
April 21 Budget results—advancing human rights and community prosperity
*Tophat, Chapter 8

Students come to class prepared to introduce an example of a public budget and/or the budgeting process that advances human rights and/or community prosperity.

April 28 Intersection of theory and practice: Budgeting for the unprecedented

2nd Exam available from course at eLC at 9:00 pm

May 11 (Tuesday) 2nd Exam due to course on eLC by 11:30 pm
PADP 6930
Willoughby
RESEARCH REPORT: Budgeting in a Pandemic

Answer the questions below for the city of your choice from the U.S. Bureau of Census American Cities 2020 excel spreadsheet posted to the course at this assignment on eLC. You must choose a city with a population between 35,000 to 65,000 and one that is in a state other than Georgia. Develop your findings into a research report that explains the current and future budget and fiscal situation of the city as well as any advancements and challenges as the pandemic continues. Documents and sources to consider include the government’s homepage, municipal code, and budgets by fiscal year, budget highlights, comprehensive annual financial reports (CAFRs), council agendas, meetings, meeting minutes, and mayoral addresses and local news stories. Present at least one table and one chart or figure embedded in your report that displays relevant data to justify your responses. You must develop original tables, charts and/or figures—do not cut and paste from documents that you access for this report. A table might present budget trend data for the city or a breakdown of revenues and expenditures for the most recent fiscal year (or both!). Charts might include those indicating tax diversity or fiscal status by year. Make sure to address each question below, though in any order that you consider provides for the greatest flow and logic. Cite all sources accordingly.

1. Briefly describe the socio-economic, demographic, and geographic characteristics of the city. What is the governance structure of the city?
2. What are the budget priorities of the current elected officials in this government? Do the priorities of the executive and legislative branches of the city conflict? Justify your response.
3. Does this government have a diversified tax base? Justify your response.
4. What are predominant revenue sources for the city? Explain major expenditure categories. Describe city budget trends of the last five or six years.
5. What does the most recent auditor’s opinion in the city’s 2017-2018 CAFR tell you about financial reporting in the city?
6. Is the city in a better fiscal position this year compared to last year? Defend your response with appropriate metrics and data.
7. Does the city engage the public in budget-making? If so, how? Determine if the city shares information (and how) with the public about the results of spending public funds for community benefit. Does the city indicate engaging other budget reforms? Describe any reforms and results that you find.
8. Explain whether the city’s mission and vision are reflected in its most recent budget.
9. Explain how COVID-19 does or does not impact the sustainability of this city’s budget, if sustainability is defined as, in the long term, growth of spending does not exceed growth of revenues. Justify your response.
10. Explain and justify if budgeting in the city can be described by any public budgeting theories you have been introduced to in this course.

The report should be from 10-12 pages, double-spaced and 10-12 point font, with additional pages for charts, tables, and graphs, title page, and references. Cite appropriately.
# Grading Rubric for Research Report

<table>
<thead>
<tr>
<th>Component</th>
<th>Advanced (100-90)</th>
<th>Effective/Developed (89-80)</th>
<th>Less Effective/Introductory (79-70)</th>
<th>Poor (&lt;70)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Followed Directions (5%)</td>
<td>Work product presented in format stipulated and according to academic honesty requirements. Work is referenced correctly using standard citation style.</td>
<td>Work product presented in format stipulated and according to academic honesty requirements. Work is referenced using standard citation style, with few and minor errors.</td>
<td>Work product follows instructions loosely. Academic honesty requirements applied. Work is not referenced consistently or according to standard citation style.</td>
<td>Work product does not follow instructions or adhere to academic honesty requirements. References are incomplete, improperly formatted, or missing throughout.</td>
</tr>
<tr>
<td>Written Expression (20%)</td>
<td>Work product is well-written with fully developed paragraphs, no misspellings, and/or syntax errors. The report is exceptionally clear and well-flowing.</td>
<td>Work product is written in satisfactory manner with a majority of fully developed paragraphs and a few misspellings and/or syntax errors throughout. The report is clear and flows effectively.</td>
<td>Work product is written in simplistic fashion and does not present as a complete essay with fully developed paragraphs and includes misspellings and/or syntax errors throughout. The report is not very clear and does not flow effectively.</td>
<td>Work product is poorly written, lacks traditional essay structure and includes underdeveloped paragraphs, with misspellings and/or syntax errors throughout. The report is opaque and flows poorly.</td>
</tr>
<tr>
<td>Comprehension (25%)</td>
<td>Work product indicates advanced understanding of the content and context of the studied government; clearly and logically articulates problems, advancements, and issues of interest related to the government; conclusions fully supported through thorough evidenced-based justification and not personal conjecture.</td>
<td>Work product indicates basic understanding of the content and context of the studied government; articulates problems, advancements, and issues of interest related to the government; conclusions supported through some evidenced-based justification and some based on personal conjecture.</td>
<td>Work product indicates limited understanding of the content and context of the studied government; introductory articulation of problems, advancements, and issues of interest related to the government; conclusions not supported with evidenced-based justification but based on personal conjecture.</td>
<td>Work product indicates little or no understanding of the content and context of the studied government; fails to articulate problems, advancements, and issues of interest related to the government; conclusions are faulty or based on personal conjecture.</td>
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<tr>
<td>Integrated (25%)</td>
<td>Clearly and thoroughly integrates public budgeting concepts and theory presented in the course, through readings, assignments and in class exercises, as applicable for analysis of studied government.</td>
<td>Integres some public budgeting concepts and theory presented in the course, through readings, assignments and in class exercises, as applicable for analysis of studied government.</td>
<td>Partially integrates some public budgeting concepts and theory presented in the course, through readings, assignments and in class exercises, as applicable for analysis of studied government.</td>
<td>Lacks integration of public budgeting concepts and theory presented in the course, through readings, assignments and in class exercises, as applicable for analysis of studied government.</td>
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<tr>
<td>Data Synthesis (25%)</td>
<td>Budget, financial, and nonfinancial data presented in compelling manner with excellent synthesis of all information.</td>
<td>Budget, financial, and nonfinancial data presented in satisfactory manner with good synthesis of all information.</td>
<td>Budget, financial, and nonfinancial data presented in simplistic manner with elementary or incomplete synthesis of all information.</td>
<td>Budget, financial, and nonfinancial data presented poorly with inadequate or no synthesis of all information.</td>
</tr>
</tbody>
</table>