The Resource Management and Budget (RMB) training program provides an introduction to the Commonwealth Resource Management Framework and the budget process. RMB covers key aspects of the framework, including the overarching principles and rules that govern the management and use of public resource by Commonwealth entities and officials.

RMB is aimed for all officials of Commonwealth entities.

The course is delivered in three parts, each approximately three hours in length. Together, the three parts aim to give participants an understanding of the components and processes within the Commonwealth Resource Management Framework, showing how they work together to support decision-making in Government and ensure the proper use and management of public resources.


- the Australian system of government, including the three tiers of government, the Australian Constitution, the separation of Commonwealth powers and the structure of Commonwealth public sector
- appropriations and the flow of relevant money
- other legislative components of the framework including the PGPA Act and legislative instrument made under that Act on such matters as Commonwealth procurement and grants
- policies and guidance that influence the use of public resources.

**Part II – Use of public resources** builds on the foundations in Part I, focusing on the requirements to ensure the proper use of public resources and maintain accountability. Part II covers:

- accountability, internal controls and performance management within the Commonwealth Resource Management Framework
- risk management and the Commonwealth Risk Management Policy
- considerations for spending relevant money
- compliance reporting.

**Part III – Budget cycle** follows the resource management cycle from planning and budgeting, to implementing and monitoring and finally to reporting and evaluating. This approach reinforces the framework foundations in Part I and the practical steps to using public resources considered in Part II by examining a typical budget cycle.
Learning objectives

Part I – Commonwealth Resource Management Framework aims to give participants an insight to:

1. the Australian Constitution
2. the roles and powers of the three tiers of government in Australia and the separation of Commonwealth powers between the Executive Government, Parliament and the Judiciary
3. the structure of the Commonwealth public sector and the types of Commonwealth bodies, including non-corporate Commonwealth entities, corporate Commonwealth entities and Commonwealth companies
4. what constitutes public resources
5. the purpose of the Commonwealth Resource Management Framework
6. the flow of relevant money from revenue and receipts to appropriations
7. types of appropriations: annual and special appropriations
8. the purpose of the PGPA Act, who it applies to and its key elements
9. the uniform duties of accountable authorities and officials
10. legislative instruments made under the PGPA Act, including rules (relating to Commonwealth procurement and grants) and determinations
11. policies and guidance that apply to Commonwealth entities
12. other legislation that relates to the management of public resources, including the Charter of Budget Honesty, the Auditor-General Act, the Public Service Act, the Corporations Act

Part II – Use of public resources aims to give participants an insight to the key elements of the PGPA Act including:

1. the requirement for accountable authorities to establish internal control to governing their entities, e.g. ensure the proper use of public resources, achievement of purposes, and financial sustainability
2. aspects of proper use, i.e. efficiency, effectiveness, economy and ethics
3. the importance of risk management, and how it must be addressed in an entity’s internal controls
4. the role and principles of the Commonwealth Risk Management Policy
5. Commonwealth outcomes and programmes
6. the Commonwealth performance management framework and its importance in the resource management cycle — the framework includes corporate plans, portfolio budget statements, annual reports and annual performance statements
7. the use of public resources
8. the use and management of relevant property and the Commonwealth Property Management Framework
9. the commitment of relevant money
10. matters officials should consider before committing relevant money, i
11. considerations when engaging in procurement such as value for money or whole-of-government arrangements
12. considerations when managing a grants program
13. the role of compliance reporting
Part III – The Budget process aims to give participants an insight to:

1. the roles and responsibilities of participants involved in the budget process
2. legislation that applies to the budget
3. documents required with the budget, e.g. budget papers, PBSs and appropriation bills
4. the three year budget cycle and how this fits with the resource management cycle
5. the Budget Process Operational Rules (BPORs)
6. tools used to manage the budget, i.e. CBMS (BEAM, BPCD) and INPACT
7. the steps involved in developing and costing a new policy proposal (NPP) during the planning and budgeting stages
8. how portfolio budget submissions are prepared
9. what is involved in mid-year estimates
10. drivers and timing for additional annual appropriation bills
11. the timing and types of budget reports
12. major fiscal aggregates used in public sector reporting and how to review them