



COMPARATIVE PUBLIC BUDGETING

GLOBAL PERSPECTIVES ON
TAXING AND SPENDING

GEORGE M. GUESS AND LANCE T. LELOUP



Comparative Public Budgeting Comparative Public Budgeting

Jay Shafritz



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Comparative Public Budgeting George M. Guess, James D. Savage, 2021-01-07 This analysis of budgetary systems and policies across the world examines how politics culture and economics influence public finance **Comparative Public Budgeting** Charles Menifield, 2011 Comparative Public Budgeting and Finance is a collection of original chapters examining public budgeting issues methods and techniques in countries around the world Each chapter explores the history of the budget system and how it fits within the political system in the country as well as the legal foundation and any reforms that affect the budget system A discussion of revenue and expenditure allocations is included in each section Each chapter also examines topics such as budget behavior and decision making capital budgeting analytical processes budget processes intergovernmental relations budget reform performance budgeting and financial management Each chapter concludes with a list of thought provoking questions an appendix end notes and a glossary which provides a point of departure for classroom discussion as well as individual student research on each country *Handbook of Comparative Public Budgeting and Financial Management* Thomas Dexter Lynch, 1992-12-22 Part of the Public Administration and Public Policy series this text offers a comprehensive and comparative look at the practice of public budgeting and financial management examining state of the art developments analysis and current data in this area of public administration The book's contributors present a comprehensive review of cross national state and local government budgeting and financial management providing all of the relevant information on this topic **Handbook of Public Budgeting** Jack Rabin, 1992-02-26 The Handbook is organized around two major themes the budget process and budgeting fundamentals Each chapter is a bibliographical treatise providing an in depth overview of a major subfield of the discipline The first section of the volume on the budget process presents background theories history Public Budgeting in Context Katherine G. Willoughby, 2014-09-22 Public budgeting structure process legal framework and policy with examples from industrialized and developing countries *Public Budgeting in Context* examines budgeting at all levels of U S government federal state and local and in a sample of governments around the world The book assesses the context of public budgeting in these governments especially the legal foundations for its practice and how the process and final budgets are impacted by governance structures laws various budget actors and different branches of government The author presents focused attention on the influences on government budgets of the executive legislative and judicial branches of government the bureaucracy the public and the media In light of worldwide fiscal malaise especially during and since the Great Recession this book illustrates the heightened complexity of the budgeting environment that pervades all governments today industrialized or developing large or small For those who like to dive into the details the book presents numerous examples of public budgeting as practiced and points to the wealth of data available for analyses of the budgetary context and process budget shares and results regarding virtually any government of interest Chapters cover the constitutional and statutory provisions for budgeting in selected governments Budget and policy

agenda setting and executive leadership legislative budget powers and the influence of the judiciary on modern government budgets are exposed Budget execution requirements of the bureaucracy the input of customers clients and citizens to government budgets and media influences on public budgets and agencies are highlighted Budget mechanics budget types formats timelines and reforms are introduced and compared Taxes and intergovernmental revenues are considered with predominant tax choices at every level of government in the United States and those in a select developing country represented The book introduces an emerging method for investigating the outcomes of government spending human rights budget analysis and includes as an example the assessment of budget reform and results of public health spending in one selected government Highlights of Public Budgeting in Context Offers a comprehensive text for understanding public budgeting in governments of a variety of contexts and capacities and across different levels Written by a noted expert in the field of public budgeting and financial management Contains illustrative examples from industrialized and developing countries Guides to innumerable datasets with information about governments and their budgets Includes a companion website filled with templates for budget and fiscal analysis Unravel the complex issues of modern public budgeting using this unique presentation of its practice in a variety of governments in the U S and a select sample from around the world

Public Budgeting and Finance, Fourth Edition, Robert T. Golembiewski, 1997-06-09 This incomparable Fourth Edition of a standard reference text has been thoroughly updated and enlarged offering comprehensive coverage of the field in a single source and incorporating entirely new as well as time tested material The Basics of Public Budgeting and Financial Management Charles E. Menifield, 2025-04-30 Connecting budgetary theory with practical tools Charles E Menifield carefully examines the key areas that every budgeting and financial management student needs to know in order to be a successful budgeteer in a local government nonprofit or state level budget office From the perspective of a bureaucrat students examine various concepts and then work through in class and out of class exercises and problems to reinforce those concepts and ideas through practical applications Menifield provides an overview of the basic budgeting concepts types and techniques to orient students along with discussion of budget cycles and the actors involved in the process Chapters unfold to present personal services operating and capital budgets as well as the various ways to fund public budgets Students will gain an understanding of budgeting techniques and analytical models but also how these methods are useful in answering important policy questions Other topics include cash management risk management procurement debt management incentivizing economic development and cutback management strategies Menifield concludes with an examination of different data sources data quality and appropriateness and the different ways to communicate budget data effectively using charts graphs and slides Each chapter provides the student with a list of important terms phrases and exercises that require the students to apply what they have learned in each chapter using only basic office applications The Fifth Edition of the book provides in class exercises for each chapter allowing students not only to compare their responses to their peers in

small groups but also to present those responses to the entire class with the goal of improving their presentation skills This book blends budgetary theory and practice in a volume that is easy to understand by both undergraduate and graduate students alike Handbook of Public Administration W. Bartley Hildreth, Gerald Miller, Jack Rabin, Gerald J.

Miller, 2018-01-19 Since the publication of the previous edition the best selling Handbook of Public Administration enters its third edition with substantially revised updated and expanded coverage of public administration history theory and practice Edited by preeminent authorities in the field this work is unparalleled in its thorough coverage and comprehensive references This handbook examines the major areas in public administration including public budgeting and financial management human resource management decision making public law and regulation and political economy Providing a strong platform for further research and advancement in the field this book is a necessity for anyone involved in public administration policy and management This edition includes entirely new chapters on information technology and conduct of inquiry In each area of public administration there are two bibliographic treatises written from different perspectives The first examines the developments in the field The second analyzes theories concepts or ideas in the field's literature

Handbook of Public Administration, Third Edition W. Bartley Hildreth, Gerald J. Miller, Jack Rabin, 2006-11-14 Since the publication of the previous edition the best selling Handbook of Public Administration enters its third edition with substantially revised updated and expanded coverage of public administration history theory and practice Edited by preeminent authorities in the field this work is unparalleled in its thorough coverage and comprehensive references This handbook examines the major areas in public administration including public budgeting and financial management human resource management decision making public law and regulation and political economy Providing a strong platform for further research and advancement in the field this book is a necessity for anyone involved in public administration policy and management This edition includes entirely new chapters on information technology and conduct of inquiry In each area of public administration there are two bibliographic treatises written from different perspectives The first examines the developments in the field The second analyzes theories concepts or ideas in the field's literature *International*

Encyclopedia of Public Policy and Administration Volume 1 Jay Shafritz, 2019-03-01 This is the first volume of a four volume encyclopaedia which combines public administration and policy and contains approximately 900 articles by over 300 specialists This Volume covers entries from A to C It covers all of the core concepts terms and processes of applied behavioural science budgeting comparative public administration developo **Public Administration: Theory and Practice**

Hoshier Singh, Pradeep Sachdeva, 2011 Building upon the idea that public administration is the most vital tool of governance and Public Administration Theory and Practice explores its role in preserving and promoting peace in a welfare state Written for undergraduate students the authors lay immense stress on the fundamental theme and the key concepts throughout the discussion in the book to develop students understanding and discourse skills in the field *Government Budget*

Forecasting Jinping Sun, Thomas D. Lynch, 2017-09-25 Revenue and expenditure forecasting plays an important role in public budgeting and financial management particularly during times of financial constraint when citizens impose greater accountability upon government to use taxpayer dollars more efficiently Despite its significance revenue and expenditure forecasting is often overlooked in the budget process and there is an imbalance between practice and research in this area Based on the collaboration of budget scholars and practitioners *Government Budget Forecasting* fulfills two purposes Enhances the understanding of revenue and expenditure estimation both theoretically and practically Stimulates dialogue and debate among practitioners and academicians to identify good forecast practices as well as areas for improvement Divided into four parts this comprehensive reference first examines forecast practices at the federal state and local levels drawing on case studies that include California Texas and Louisiana It then explores consensus systems and risk assessment considering political factors and the costs of forecast errors The text concludes with a call to transparency and guidance from a code of ethics and a look at forecasting practices in emerging countries

Public Budgeting Irene S. Rubin, 2015-01-28 Some of the best writings on public budgeting and finance can be found in the journals that ASPA publishes or sponsors For this volume editor Irene Rubin has brought together the best of these articles emerging classics that address the most important theoretical and practical problems underlying public budgeting The anthology is organized topically rather than historically with an effort to delineate the issues needed to understand some of the more recent controversies in the field Rubin s introductory essay and section openers frame the key issues and provide historical context for each article The collection begins with descriptions of what public budgeting is where it comes from and what it is for It moves on to the relationship between budget processes and outcomes constraints on budgeting the legal context in which it operates and adaptations to those constraints such as contracting out The book concludes with a discussion of the ethics and norms that underlie budgeting in a democracy Throughout the anthology the emphasis is on areas of disagreement and debate so students can get involved and explore different viewpoints

The Public Administration Workbook Dennis Dresang, 2016-08-05 Public administration is a craft that demands real world application of concepts and theories often learned in a classroom Yet many students find it difficult to make the leap from theory to practice completely unaided The *Public Administration Workbook* 8e is specifically designed with the theoretically grounded practice minded student in mind It reviews scholarship in political science law industrial psychology and the sociology of organizations and then allows students to see how these intellectual fields inform the analytical and managerial tasks that comprise public administration Where standard public administration textbooks examine the nature of public agencies and explain how bureaucracies relate to other institutions this workbook promotes a more effective way of learning by doing and more directly prepares those who will pursue careers in public agencies Each chapter begins with a discussion of relevant concepts and scholarship before moving into a hands on exercise analyzing core analytical and management challenges This edition includes an all new

exercise on contract negotiation many international examples interwoven throughout the book and a fully updated HRM section to reflect alternative ranking and compensation systems Each chapter is further supported by a detailed Instructor's Manual written by the author to guide instructors on solutions explanations and ideas for using or modifying the exercises to fit a variety of course needs as well as downloadable datasets and exercises providing students with a unique opportunity to apply and test classroom concepts outside of the job

Handbook of Public Administration, Second Edition W. Bartley Hildreth, Gerald J. Miller, Jack Rabin, 1997-09-19 This bestselling reference examines all major areas in public administration from the enlightening perspectives of history and the five great concepts or theories framing each topic including public budgeting financial management decision making public law and regulation and political economy The American Reference Books Annual calls this stimulating and thought provoking thorough and inclusive a valuable contribution and Canadian Public Administration said it is impressive an extremely useful reference tool the writing and analysis and the scope of the coverage make the volume a good investment for both government and university libraries

Balancing Control and Flexibility in Public Budgeting Michael Di Francesco, John Alford, 2016-05-12 This work explores how reshaping budget rules and how they are applied presents a preferred means of public sector budgeting rather than simply implementing fewer rules Through enhanced approaches to resource flexibility government entities can ensure that public money is used appropriately while achieving the desired results The authors identify public budgeting practices that inhibit responses to complex problems and examine how rule modification can lead to expanded budget flexibility Through a nuanced understanding of the factors underlying conventional budget control the authors use budget reforms in Australia to show the limits of rule modification and propose rule variability as a better means of recalibrating central control and situational flexibility Here policy makers and public management academics will find a source that surveys emerging ways of reconciling control and flexibility in the public sector

Public Budgeting Arthur Eugene Buck, 1929

Budget Theory in the Public Sector Aman Khan, W. Bartley Hildreth, 2002-12-30 Dominated by multiple competing and occasionally overlapping theories the act of budgeting is by no means a staid dispiriting task Kahn Hildreth and their group of scholars and practitioners show that budgeting is an institutional process an incremental decision making tool and when correctly applied becomes a tribute to managerial and administrative efficiency Taken together the chapters provide an unusually coherent conceptual foundation for budgeting as a legitimate field of study and demonstrate yet again that in its current state the field is truly eclectic but compartmentalized They also show why it is so difficult to come up with one unified theory of budgeting and that is one of the book's major benefits It opens new areas of inquiry that in the opinion of Khan Hildreth and others will generate renewed interest in probing the field's theory and applications Understandable and readable for those with limited knowledge of the subject but needing a sufficiently useful grasp of its various issues and problems the book is both an important reference work for scholars in the field and a practical guide for students of administration their teachers and for

managers throughout the public sector *The SAGE Handbook of Public Administration* B Guy Peters, Jon Pierre, 2012-08-16

The original Handbook of Public Administration was a landmark publication the first to provide a comprehensive and authoritative survey of the discipline The eagerly awaited new edition of this seminal international handbook continues to provide a complete review and guide to past and present knowledge in this essential field of inquiry Assembling an outstanding team of scholars from around the world the second edition explores the current state of the art in academic thinking and the current structures and processes for the administration of public policy The second edition has been fully revised and updated with new chapters that reflect emerging issues and changes within the public sector Identifying the Antecedents in Public Performance Bureaucratic Politics Strategy Structure and Policy Dynamics Comparative Administrative Reform Administrative Ethics Accountability through Market and Social Instruments Federalism and intergovernmental coordination A dominant theme throughout the handbook is a critical reflection on the utility of scholarly theory and the extent to which government practices inform the development of this theory To this end it serves as an essential guide for both the practice of public administration today and its on going development as an academic discipline The SAGE Handbook of Public Administration remains indispensable to the teaching study and practice of public administration for students academics and professionals everywhere

Policy and Politics in State Budgeting Kurt M. Thurmaier, Katherine G. Willoughby, 2014-12-18 States are the key to contemporary government reform efforts in the United States but we know very little about their relative effectiveness at resource allocation and their actual capacity to absorb additional fiscal and managerial responsibilities This path breaking study examines state budget offices as institutional actors with special attention to the role of budget examiners Drawing on empirical findings from field studies of eleven states in the American heartland the authors demonstrate how budgeting at the state level has become more policy oriented requiring complex decision making by budget analysts The incrementalist model of budgetary decision making thus gives way to a multiple rationalities model The authors illustrate the decision making model with the story of two office examiners who have distinctly different orientations as they begin their work and contrast the different decision nationalities that come into play for them at different points in a typical budget cycle The book includes a comprehensive bibliography of historical and modern writings on state budgeting operations activities and decision making state budgeting cycles and the state level policy development process

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