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Sommario/riassunto

"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"-- "This book 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"--
