

英文原版系列教材

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PUBLIC BUDGETING

公共预算

David Nice



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出版说明

21 世纪已经到来, 以加强外语为新世纪人才特征的新一轮教育改革方兴未艾, “双语教学”成为热门主题, 成为推进素质教育的又一项重要内容。国家教育部在 2002 年提出加强大学本科教学的 12 项措施, 其中要求各高校在三年内开设 5%~10% 的双语课程, 并引进原版教材和提高师资水平。为了推动“双语教学”的开展, 经济科学出版社将引进一系列英语版教材, 适用于高等院校、高职高专财经及管理类专业。

我们引进的《公共预算》, 由美国汤姆森学习出版集团授权经济科学出版社在我国独家出版。汤姆森学习出版集团是全球最大的教育出版集团之一, 其出版的各个层次的教材深受美国及世界很多国家的读者欢迎。

《公共预算》共十一章, 具体包括公共预算性质、政府收支与借款、预算周期、预算准备、预算分析方法、预算审批、预算执行、资金管理、经济与预算、公共预算中政府间财政关系、预算改革。

2004 年 2 月

DEDICATION

I dedicate this book to my wife, Ruth, who has taught me a great deal about budgeting.



Preface

Public budgeting is an aggravating enterprise under all but ideal circumstances. We generally want more than we can afford, and we often don't agree regarding what we want. If we are honest and have a reasonable degree of humility, we are also aware that we often don't understand what we are doing. In all these respects, public budgeting bears a close resemblance to other aspects of life.

Unfortunately, democracy (whether direct or representative) does not function terribly well when large numbers of people know very little about public budgeting and when a wealth of inaccurate information about public budgeting is believed by many people. Are we a generous nation when foreign aid decisions are made? Is there a Social Security crisis, and what sorts of proposals might help improve the situation? Would a poor child be better off living in Sweden or in Texas? A better-informed public is in a better position to help guide public decisions regarding budgets.

Budgetary decisions, both public and private, serve as a sort of social lie detector, casting light on the sometimes large gap between what we say and what we do. Reflect on the amount of money that Americans spend on gambling, cosmetics, recreational vehicles, sports, jewelry, or any number of other products and activities. Compare those sums with the amounts that we spend on libraries or the probable cost of extending health care coverage to the millions of Americans who lack that coverage today. These comparisons may not always make us feel comfortable, but they are educational.

THE PLAN OF THE BOOK

I have tried to combine the emphases of budgetary literature from the political/policy side with the literature having more of a public administration and public finance emphasis. These two streams of literature often speak to related concerns and help to place each other in perspective but often seem to function separately. I hope the effort will be of value.

Chapter 1 provides a brief introduction and discusses the various uses of public budgeting along with the most important theories of public budgeting. The chapter will also explore major strategies used by participants in the budget arena and the techniques used to cope with the complexity and conflict associated with budgeting. Chapter 2 discusses the major revenue sources and spending patterns of national, state, and local governments in the United States, and explores changes in revenues and spending over the years. Chapter 2 also explores the implications of some of those changes for public budgeting.

Chapter 3 provides a general overview of the various phases in the budget process, to provide some context for Chapters 4 through 7. Chapter 4 examines the processes involved in developing a budget proposal and how those processes have changed over the years. This chapter describes some of the different formats used for public budgets and what we have learned from using those formats. Chapter 5 provides a brief, nontechnical introduction to some of the analytical techniques used in budgetary analysis. Those techniques include forecasting future revenues and expenses, and analysing the effectiveness and efficiency of programs.

Chapter 6 explores the adoption phase of budgeting, with particular emphasis on the evolution of the budget process in Congress, but also on distinctive features of state and local budget adoption. Chapter 7 discusses the implementation of budgets after they have been approved, as well as some of the major methods for revising a budget after it has been adopted. Chapter 8 examines financial management, which has many facets: decisions regarding major purchases of durable equipment and facilities, public debt, auditing and accounting, and management of funds on hand.

Chapter 9 explores the complex relationships between the economy and public budgeting. As we will see, the economy can affect public budgets in many ways, and budgetary decisions can also affect the economy. Chapter 10 examines the issue of fiscal federalism, which includes such topics as financial aid from one level of government to another, competition among governments for revenues, and the ways in which one government may try to influence the budgetary decisions of other governments. Chapter 11 offers some concluding thoughts on public budgeting with particular attention to the question of why, after more than 100 years of reforming public budgeting, we continue to be less than satisfied with public budgeting in the United States.

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Public Budgeting



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