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公共管理学经典教材原版影印丛书

# Government Budgeting

Theory, Process, and Politics  
【 Third Edition 】

政府预算：理论、过程和政治  
【 第三版 】

■ *Albert C. Hyde* 艾伯特·海德



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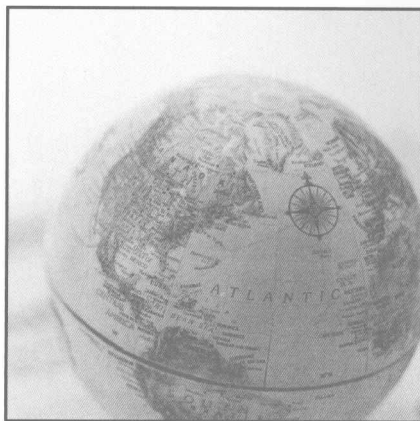
Theory, Process, and Politics

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北京市版权局著作权合同登记号 图字 01-2006-2150

图书在版编目(CIP)数据

政府预算：理论、过程和政治(第三版)/(美)海德主编. —影印本. —北京：北京  
大学出版社，2007. 4

(公共管理学经典教材原版影印丛书)

ISBN 978-7-301-11289-2

I. 政… II. 海… III. 国家预算—教材—英文 IV. F810.3

中国版本图书馆 CIP 数据核字(2006)第 136514 号

Albert C. Hyde

**Government Budgeting: Theory, Process, and Politics(third edition)**

ISBN 0-155-06695-1

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9780155066953

书 名：政府预算：理论、过程和政治(第三版)

著作责任者：〔美〕艾伯特·海德 主编

责任编辑：倪宇洁

标准书号：ISBN 978-7-301-11289-2/D·1625

出版发行：北京大学出版社

地 址：北京市海淀区成府路 205 号 100871

网 址：<http://www.pup.cn> 电子信箱：[ss@pup.pku.edu.cn](mailto:ss@pup.pku.edu.cn)

电 话：邮购部 62752015 发行部 62750672 出版部 62754962 编辑部 62753121/62765016

印刷者：北京飞达印刷有限责任公司

经 销 者：新华书店

787 毫米×1092 毫米 16 开本 39 印张 1400 千字

2007 年 4 月第 1 版 2007 年 4 月第 1 次印刷

定 价：60.00 元

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## 丛书总序

周志忍

自20世纪80年代恢复以来,行政管理学在我国经历了十多年的摸索和积累期,世纪之交终于呈现出飞跃式发展的态势:行政管理学博士点相继设立,公共管理获得一级学科的地位,公共管理专业硕士学位(MPA)教育开始启动且发展迅猛,开设行政管理本科专业的大专院校达到130家,公共事业管理本科专业则突破了300家,加上党校、行政学院公共管理教研机构的大量设立,说公共管理是21世纪初我国发展最迅猛的学科并不夸张。

学科飞跃式发展的另一重要标志是新领域的开拓和知识的积累及其快速更新。国家自然科学基金委员会对与宏观管理相关的117种外文期刊进行的文献计量研究表明:“公共管理理论与方法是1994—2004年间国外关注最多的领域。其中,有关公共管理基本理论与方法的论文数占到了全部论文总量的44.6%。”对中国期刊网77种核心期刊的文献计量学分析的结果显示,“自1994年至2003年的十年间,关于公共管理基本理论与方法方面的论文增长迅速,从1994年的554篇,上升到2003年的1934篇,增幅达到3倍以上”。但在总量上仅占全部论文总量的4.59%,与国外的同类研究相比呈现出明显的差距(国家自然科学基金会管理科学部:《宏观管理与政策学科“十一五”发展战略研究报告》)。

系统了解和追踪国外的新理论和新方法,并在批判的基础上加以消化和吸收,是学科知识积累和更新的重要环节之一。进入21世纪后,我国对西方公共管理著作的翻译出版结束了零星分散的状态,呈现出系统化和细分化同时并进的势头。中国人民大学出版社的《公共行政与公共管理经典译丛》和《公共政策经典译丛》,华夏出版社的《政治学与行政管理学译丛》,上海三联书店的《制度分析与公共政策译丛》,中国青年出版社的《公共管理译丛》等,都对学科发展和政府管理现代化产生了积极的影响。北京大学出版社《公共管理学经典教材原版影印丛书》的出版值得庆贺!

原版书的系列化出版对学科发展的意义至少有以下方面:(1)有助于研究者外语能力的普遍提高。长期以来,阅读外文图书对我国学者来说近乎一种特权,纵有毅力和热情,但难以承受的价格、少得可怜的存在本或繁琐的借阅程序令人望而却步。影印原版书无疑有助于克服这一障碍。(2)推动翻译出版的规范化和翻译质量的持续提高。许多学者谈到这样的经历:阅读译文时怎么也不明白的东西,翻阅原著就清楚了。这固然和不同语言之间的“通约度”有关,也不能否认翻译质量的参差不齐。在原版书“稀缺”的情况下,翻译质量的同行评价和监督机制会因为“信息不对称”而失灵,

影印原版书在这方面将大有裨益。(3)在知识发展日新月异的时代,影印原版书具有出版周期短的优势,可以把国外的最新成果及时展示给国内学界。

外文图书引进出版虽然不是一个垄断性市场,但新进入者会面临别样的风险和尴尬。这有点像一个开放的采摘果园,先入者有的图便利先摘取低枝上的果实,有的则把靓丽之果尽入囊中,也有的以口味、特色为择取标准,几轮采摘之后,选择余地就相当有限了。从目前情况看,国内外文图书的引进出版呈现出复杂状态,少量著作的中文译本和原版影印本同时发行,大量著作仅有中文译本。与此相应,北京大学出版社第一批影印丛书包括了几类:(1)仅有中文译本而没有原版影印本的图书;(2)已有中文译本但原文有新版的著作,如尼古拉斯·亨利的《公共行政与公共事务》第九版;(3)国内市场尚未引进,但同样具有影响力的著作。从涉及的领域来看,第一批影印丛书覆盖了公共行政、公共政策、公共组织管理、预算与财务管理、公共部门人力资源管理等领域。图书的选择既考虑了影响力,又给相关领域的经典文献荟萃以特别的关注。

着眼未来,期望公共管理原版书的影印出版不断开拓发展,形成品牌并最终发挥系统效应。目前国内外文图书引进出版的复杂状态,无疑为原版书的影印出版增加了困难。在避免重复的前提下形成有序的原版书系列,显然还有许多艰苦细致的工作要做。但毫无疑问,原版书影印如果没有实现系列化,所期望的对学科发展的意义就会大打折扣。更重要的是,期待北京大学出版社充分利用自己的资源优势,在原版书系列影印的基础上深度挖掘,独辟蹊径,在公共管理领域开辟出一片新天地。这不仅是一种追求,更是一份责任。

2005年10月25日



## Preface

From nearly every vantage point, government budgeting in the twenty-first century looks quite different from twentieth century budgeting. For starters, the budget numbers themselves seem staggering. The federal budget for the first true year of the new millennium has crossed the \$2 trillion mark. The federal budget surplus for 2001 is projected to be over \$250 billion—compared to a total federal budget in 1950 of just over \$50 billion. In 1950, defense spending amounted to almost 60 percent of the federal budget. Today, even if President George W. Bush and the Congress were to commit an additional \$50 billion over five years to the Pentagon, defense spending would at best reach 17 percent of federal outlays.

State and local government budgets have also reached new heights. Total state and local government spending in 2000 was just under \$1.4 trillion. Over 125 governments at the state, county, city, and even some school districts and other public authorities now have annual budgets that exceed \$1 billion. Total state and local government debt also reached the \$1 trillion mark in 2000.

These dizzyingly high numbers of public budgeting today can be misleading. In economic terms, budget numbers are driven by the growth of the economy. Back at mid-century, that \$50 billion-plus federal budget was approximately 21.4 percent of gross domestic product (GDP). Today's federal budget of over \$2 trillion in revenues is 20.6 percent, actually a slight decrease as a percentage of GDP. State and local governments have indeed become more important, increasing from 6.6 percent of GDP to over 14 percent in 2000. But significant percentages of local spending (over 40 percent) are provided by state governments in the form of grants and payments for education,

social services, and other programs, in essence—double counting. Actual spending by state and local governments from their own revenue sources has increased from a more modest 5 percent of GDP in 1950 to above 10 percent in 2000.

Perhaps what is most different about federal budgeting in 2001 is the current surplus and various estimates of a \$5.6 trillion surplus over the next decade. The era of the surplus is new, having only begun in 1998 (one has to go back to 1969 to find the last federal budget surplus). As the economy heads toward some form of recession in 2001 and the nation debates tax cuts, entitlement reform and new public investments, public budgeting will be center stage. State and local governments, having enjoyed budget surpluses for the most part over the last five years, will be less fortunate. Although all state and local governments are required to balance their budgets annually, about a third will face major revenue shortfalls in 2001.

California is a superb example of the dramatically different and dynamic economic environment in which government budgeting now operates. The State of California's 2001 projected surplus of \$3 billion will simply disappear if the stock market fails to recover from its fall in 2000. Over 20 percent of California's \$76.9 billion in annual revenues comes from taxes paid on stock gains and from stock options being cashed in. California, at the center of the new economy, reaped a huge windfall in stock tax gains, which went from \$2.8 billion in 1995 at the start of the tech stock boom to over \$16 billion in 2000. These stock taxes basically enabled the state to pile up seemingly endless budget surpluses with little fiscal effort or spending discipline.

The point of these examples is simply that few would disagree with the proposition that the budgeting and resource environments of governments at all levels have significantly changed. The more debatable question is how much has actual budgeting—its processes, politics, and its theory changed? As in previous editions of *Government Budgeting*, Part I, *The Development of Budgeting and Budget Theory: The Threads of Budget Reform*, begins by pointing out that theory, process, and

politics of public sector budgeting are not separate entities or dimensions. Budgeting theory has always been about the search for better decision making involving public moneys, which is intertwined with the processes of budgeting and the politics or strategies of the participants in the process. While this book begins with an opening section on the history of budgeting and its development of budget theory—budgeting theory is simply an amalgam of politics, process, and practice.

The remaining structure of the book is based on the classic work, *The Movement for Budgetary Reform in the States*, by William Willoughby in 1918, in which he notes that there are three threads of budgetary reform: the thread of legislative-executive relations, the thread of popular control and democracy, and the thread of management efficiency.

Part II, Budgeting and Governmental Relations: An Instrument for Correlating Legislative and Executive Action (the thread of legislative-executive relations), examines government relations in budgeting, beginning with legislative-executive interactions and perspectives and extending to the role of the courts and discussing the impacts of new procedural developments such as biennial budgeting and the line-item veto.

Part III, Budgeting, Economics, and Popular Control: An Instrument of Democracy (the thread of popular control and democracy), introduces budgeting's political-economic environment, focusing on the public choice debate and bureaucratic budgetary behaviors and a range of other issues that include voter referendums, balanced budget amendments, economic assessments of the impacts of state and local budgets, and of course, perspectives on federal budget deficits, now surpluses.

Part IV, Budgeting Systems and Management: An Instrument for Securing Administrative Efficiency and Economy (the thread of management efficiency), reviews budgeting's management dimension, working through the various past budgetary systems from performance budgeting, to PPBS and ZBB, CBM, to the current GPRA or Performance-Based Budgeting (with apologies to new students of budgeting, all of the above budgeting acronyms are an important part of

the budget systems litany, and are explained in the introduction of each section). Financial management in the broader context is also updated with an assessment of activity-based costing and a reaffirmation of the role of budget oversight in a new era of surplus.

Mostly, the articles within each part are presented chronologically—even though this book is not intended as a history of budgeting. Of the 46 selections in the book, almost half are from 1990-2000, with another third from the 1970s and 1980s; the final sixth are from the 1950s and 1960s with two truly historical pieces from 1915 and 1918. This arrangement is in keeping with the book's original objective—to serve as a source book for both the practitioner and the student—providing a collection of articles and viewpoints from a diverse array of experts, budget theorists, researchers, and public officials. The introductions for each section, as before, are brief and limited to providing context.

The appendices exclusively focus on the federal budget. In the Internet era of this new century, annual budget documents, public reports and in-depth budget studies of the federal and the fifty state governments, and increasingly more local governments are all available on-line. Also available on-line as a prime resource are all the considerable works of the General Accounting Office and the Congressional Budget Office. In short, students of budgeting have unparalleled access to budget information of all kinds, including glossaries and handbooks detailing budgeting processes and procedures.

The appendices include first a supplemental source that for those focusing on the federal budget might be regarded as a primer. Appendix A, "The Federal Budget as a Second Language" by Stan Collender, is a short guide for those seeking a concise and clear overview of federal budgeting before delving into the subject. A second appendix, "The Long-Term Budget Outlook," is an actual Congressional Budget Office Report—projecting 75 years in the future of the current, however fleeting, federal budget surplus—and the interesting economic and political premises behind it.

Herbert Simon, the late Nobel Laureate who profoundly influenced so many disciplines,



wrote in a public administration textbook in the 1950s that fields of study like public administration must be careful in making distinctions about change. Just because there are profound changes in the environment and institution reactions to change, does not mean that a discipline will change in terms of developing new concepts or creating new knowledge. Simon argued for a longer view and urged that we make distinctions between studying new phenomena and studying in new ways, developing new methods of inquiry, and creating new theories.

Government budgeting began the twentieth century as part of an ambitious reform effort destined to create new institutions, new policies and politics, and new roles for governments and the public service. Government budgeting was a leader in that revolution—and was always at the forefront of public administration. In the twenty-first century, I doubt many would argue that budgeting is at the forefront of the next management and political revolution. Ironically, the pace of global change, technology breakthroughs, institutional and economic interdependence is accelerating—making the role of government absolutely more critical. Both government leaders and students of government should be asking what new strategies, concepts, knowledge, and tools for budgeting are needed to prepare governments at all levels for the twenty-first century.

### Acknowledgments

In the first and second editions of *Government Budgeting*, the acknowledgments covered various academic colleagues and professional associates who helped shape the idea of this reader as a source book, helped select different perspectives and viewpoints, and argued with me about who had contributed what to public budgeting and vice-versa. I remain grateful to all of them and only regret that with the passage of time there seems to be less and less time to see them and argue as we did in the old days.

This third edition, however, has its own unique set of acknowledgments. Shortly after the second edition was released, I had the opportunity to join the faculty of the public administration department at American University in Washington, D.C., as a “sort of”

visiting professor. American University had a vacancy, its public finance and budgeting position, and for the next five years, I taught the complete repertoire of its finance and budgeting curriculum. I would be remiss if I did not thank Neil Kerwin, Bernie Ross, and David Rosenbloom at American University for helping make that possible, and Kathy Naff, my closest colleague and spouse, who insisted I go back to teaching. I also want to thank Paul Flynn, now with Scudder Investments, who spent many hours discussing the state of public budgeting and finance with me and serving as my informal adviser on the real state of the public finance world.

In preparing this revision, I greatly benefited from the thoughtful recommendations from the following reviewers: Kim Fox, Ph.D., Shippensburg University; Jeffrey D. Greene, Ph.D., University of Montana; Douglas N. Jones, Ph.D., Ohio State University; Donijo Robbins, Ph.D., University of Maine; Irene Rubin, Ph.D., Northern Illinois University; Christopher A. Simon, Ph.D., University of Nevada; and Theodore J. Stumm, Ph.D., University of North Florida. I thank them for their valuable input.

Appropriately, this edition is dedicated to the many graduate students at American University whom I was privileged to teach. If I had the class lists, I would put the name of every one of them in this acknowledgment section. I only wish that every academician could have a similar experience—being in the classroom with students the caliber of these bright, young and old, men and women pondering and questioning budget and management issues in government. While I may worry whether government budgeting is ready for the twenty-first century, I have absolute confidence in our next generation of public sector leaders. It was truly an honor for me to be one of their teachers.

*Albert C. Hyde*

# About the Author

**A**lbert C. Hyde is a senior consultant and adjunct faculty member with the Brookings Institution's Center for Public Policy Education in Washington, D.C. His previous academic experience includes visiting professor at American University's school of public affairs, director of the public policy and management program at the graduate school of public and international affairs, University of Pittsburgh, and director of the public administration program at San Francisco State University. He also has taught at the University of Colorado at Denver, University of Houston-Clear Lake, and Indiana University-Purdue University at Indianapolis. As a practitioner, he served as foreign service officer with the U.S. Department of State and was a senior associate with the New York State Legislative Commission on Expenditure Review.

He is co-author of *Personnel Management in Government*, Fifth Edition, and co-editor of *Classics of Public Administration* (fifth edition forthcoming). He has written more than fifty articles and book chapters on public management trends and issues. Dr. Hyde received his M.P.A. in public budgeting and finance and his Ph.D. degree in political science from State University of New York at Albany.

Albert C. Hyde

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