

Public Budgeting

Introduction to Public Budgeting

- Overview of budgeting in public administration.
- Importance of budgeting as a reflection of governmental priorities and a control mechanism.

The Essence of Budgeting

- Budgets as critical decisions in governance.
- Exploring the fundamental questions budgeting addresses: What should government do? Who decides? How are decisions made?

Why Budgeting Matters

- Budgeting's impact on managers and the public.
- Budgets as a reflection of organizational priorities, a control tool, and a source of institutional incentives.

Budgets and The Economy

- The role of budgets in shaping economies at various levels.
- Discussion on fiscal policy, macroeconomics, and monetary policy.

Budgets Impact the Economy

- Understanding fiscal year, surplus, deficit, and debt.
- The federal budget's role in national debt accumulation.

The Political Role of the Budget

- Budgeting as a fundamental political choice.
- How budgeting reflects values, influences institutions, and relates to public trust.

Rise of Presidential Power in Budgeting

- The Budget and Accounting Act of 1921 and its implications.
- The balance of power in budgeting between the executive and legislative branches.

The Budgeting Process

- Steps in budget preparation and approval.
- The roles of different government levels in budgeting.

Budgeting Approaches

- Line-Item, Performance-Informed, and other budgeting approaches.
- Comparison of these methods in terms of transparency, accountability, and outcome focus.

Types of Budgets

- Overview of operating, cash, and capital budgets.
- Their functions and significance in public administration.

Budgeting as a Profession

- Skills and competencies needed for effective budgeting.
- Professional standards and ethical considerations in budgeting.

Conclusion - Future of Public Budgeting

- Summarizing key insights into public budgeting.
- Future challenges and opportunities in the field of public budgeting.