



## GOVERNMENT BUDGETING

Prof. Marilyn Rubin

The budget is a government's most important instrument for communicating its policies, political commitments and goals and translating them into decisions on how much revenue to raise, how to raise it and how to meet competing needs and priorities. Focus in these lectures will be on the budgeting system in the U.S. with particular emphasis on the revenue side. Comparisons will be made to budgeting and tax systems in Brazil. All readings not available on the Internet will be on course website as will power point presentations.

### Lectures 1 & 2: Government Budget Structures and Institutions

- 1) The U.S. governmental structure
- 2) The budget process at the Federal level of government in the U.S.
- 3) The budget process in Brazil

Lee, Robert, Johnson Ronald and Joyce, Philip (2008). *Public Budgeting Systems*, 8<sup>th</sup> ed. Jones & Bartlett: Boston. Chapter 3.

Menifield, Charles E. *Comparative Public Budgeting: A Global Perspective* (2011). Jones & Bartlett Learning: Sudbury MA. Chapter 19.

### Lecture 3: Approaches to Public Sector Budgeting

- 1) Defining different approaches to public sector budgeting
- 2) Challenges to implementing different approaches to budgeting including performance-based budgeting.

Mikesell, John (2014). *Fiscal Administration*, 9<sup>th</sup> ed. Wadsworth: Boston . Ch. 6.

### Lectures 4 & 5: Taxation

- 1) Description of major taxes imposed at the Federal, state and local government levels in the U.S.
- 2) Standards that can be used to evaluate taxes in the U.S. and in Brazil.

Mikesell, John (2011). *Fiscal Administration*, 9<sup>th</sup> ed. Wadsworth: Boston

## **Lecture 6: Transparency in Budgeting**

- 1) Definition of Transparency
- 2) Measures of Budget Transparency

International Budget Partnership (2012). *Open Budget Survey*. <http://internationalbudget.org/wp-content/uploads/OBI2012-Report-English.pdf>

<http://internationalbudget.org/wp-content/uploads/OBI2012-Report-POR-low-res.pdf>