Date :

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Budget Theory In The Public Sector

1. Nature of Budgeting
- Economic tool for resource allocation
- Political instrument for competing interests
- Managerial document for performance evaluation
- Legal framework for spending limits

2. Budgeting Approaches
- Incremental budgeting (small adjustments yearly)
- Macro-budgeting (top-down control of spending and deficits)
- Performance ~~dad~~ outcome-based Budgeting
- Zero-Based Budgeting

3. Actors dan Power Dynamics
- Executive branch dominance vs legislative oversight
- Bureaucratic agencies and budged analysts

4. Budget Components
- Resource budgets (operational expense
- Capital budgets (investment and assets)

5. Challenges dan Reforms
- Managing deficits dan surpluses
- Institutional changes (laws, congressional budget office)
- Political conflicts and policy shifts

6. Emering Paradigm
- Balance between micro and macro budgeting
- Greater public involvement and transparency
- Focus on long-tern fiscal sustainability