

# Budgeting: A Comparative Theory of Budgetary Processes, Revised Edition

Aaron Wildavsky



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In this completely revised edition of his classic work, Aaron Wildavsky collects in one place the existing knowledge on budgeting. Realistic budgets are an expression of practical politics. Budgeting is so basic it reveals the norms by which men live in a particular political culture. In dealing directly with the universe of governmental activity, Wildavsky uses reliable accounts of how budgeting is carried on to capture a great deal of national political life. The focus is explicitly comparative. After developing a general theory of budgeting; he analyzes four rich countries - Britain, France, Japan, and the United States, followed by poor countries, American cities, and American states. Wildavsky uses this analysis to develop and apply a cultural theory of budgeting, explaining the degree of balance between revenue and expenditure; why government grows in all industrial democracies, and why there are still different rates of growth in spending. He offers a critical evaluation of the first edition, linking the ability of nations to make history and the various strategies of change they adopt to explain a wider range of budgetary processes.

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