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Public budgeting is a field of public administration and a discipline in the

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academic study thereof. Budgeting is characterized by its approaches, functions, formation, and type. Authors Robert W. Smith and Thomas D. Lynch describe public budgeting through four perspectives. The politician sees the budget process as "a political event conducted in the

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political arena for political advantage".  
The economist views budgeting as a  
matter of allocating resources in terms  
of opportunity cost where all

Public budgeting - Wikipedia

Now having understood the concept of  
budget in the last article, let us

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Understand the different kinds of budget that are there in the public financial management: Balanced Budget: As suggested by the name a balanced budget is that which has no deficit or surplus. The revenues coming are equal to the expenditures. Revenue Budget: It is just the details

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of the revenue managed by the  
government through taxes and other  
sources and the expenditure that is  
met through it.

Types of Budgets in Public  
Administration

Budgeting lies at the foundation of

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every financial plan. It doesn't matter if you're living paycheck to paycheck or earning six-figures a year, you need to know where your money is going if you want to have a handle on your finances. Unlike what you might believe, budgeting isn't all about restricting what you spend money on



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comes, public budgeting will remain an eclectic field, dominated by multiple, at times, competing theories. This book is a reflection of that diversity. In the

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A budget is an estimation of revenue  
and expenses over a specified future

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period of time and is usually compiled  
and re-evaluated on a periodic basis.  
Budgets can be made for a person, a  
group of...

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