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The Public Budgeting and Finance Primer: Key Concepts in Fiscal Choice

Jay Eungha Ryu

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This primer succinctly summarises key theoretical concepts in fiscal choice for both practitioners and scholars. The author contends that fiscal choice is ultimately a choice of both politics and economics. The book first introduces budget institutions and processes at various levels of government, which restrict budget decision makers' discretion. It also explains budget decision makers' efforts to make rational resource allocations. It then shows how and why such efforts are stymied by the decision makers' capacity and institutional settings. The book's unique benefit is its emphasis on all the essential topics, with short, module-type chapters which can be read in any order.

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