

<<公共预算>>

图书基本信息

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### 内容概要

21世纪已经到来，以加强外语为新世纪人才特征的新一轮教育改革方兴未艾，“双语教学”成为热门主题，成为推进素质教育的又一项重要内容。

国家教育部在2002年提出加强大学本科教学的12项措施，其中要求高校在三年内开设5%~10%的双语课程，并引进原版教材和提高师资水平。

为了推动“双语教学”的开展，经济科学出版社引进一系列英语版教材，适用于高等院校、高职高专财经及管理类专业。

英文原版系列教材。

本书共11章，主要包括：公共预算性质、政府收支与借款、预算周期、预算准备、预算分析技术、预算审批、预算执行、资金管理、经济与预算、公共预算中政府间财政关系、预算改革

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## 章节摘录

版权页：插图： ENACTING THE BUDGET The formal adoption of budgets in the United States is normally the joint responsibility of the legislative branch and the chief executive. Congress must adopt revenue and spending bills, which are subject to presidential veto. At the State level, the legislature adopts revenue and spending bills, which are subject to veto by the governor. A major difference between the national and state levels, however, is that most governors can veto individual items in spending bills, but the president cannot. As we will discuss later, the national government experimented briefly in the 1990s with giving the president a power resembling the item veto of most governors, but that power was declared unconstitutional by the Supreme Court. At the local level, budgets are normally adopted by the legislative branch. Cities with the strong mayor form of government usually give the mayor the power to veto bills, but weak mayors and city managers generally do not have veto powers, nor do most chief executives of special district governments, such as school districts. The courts may become involved in making budgetary decisions, whether by striking down a decision or by requiring some task to be done. Voters may also play a direct role when budgetary decisions are placed on the ballot. Some jurisdictions must have voter approval to exceed a certain tax rate, borrow more than a certain amount of money, or make some other decisions. Regardless of their formal powers, executives are usually very active in the adoption phase of the budget process. Chief executives try to persuade legislators to approve the budget proposal with relatively few changes, although unexpected developments may lead chief executives to propose modifications of their own proposals. Lower-level executive branch officials also try to influence legislative decisions; those efforts may include trying to get more money than requested by the chief executive. This is a delicate process, for overt disloyalty to the chief executive may be punished. An important exception to this generalization is found in states and many localities, where there are a number of independently elected executives. The state attorney general, who is elected by the voters in most states, may feel little obligation to follow the governor's lead in budgetary matters, for example.

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