

BOOK REVIEW

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Gerald J. Miller (2012), *Government Budgeting and Financial Management in Practice: Logics to Make Sense of Ambiguity*, CRC Press by Taylor & Francis Group, LLC, United States of America, 340 pp., ISBN: 978-1-57444-753-8.

Observing this book on any book shelf, anyone will be intrigued by its title and especially by its subtitle, promising to make sense in a domain that for most of us, non-financial specialists, is a blur. The title of this book “*Government Budgeting and Financial Management in Practice: Logics to Make Sense of Ambiguity*” promises to put some structure, where there seems to be none, and this is very appealing to whoever wants to be initiated into a domain, that, according to the preface, is seemingly lacking structure.

Gerald J. Miller is professor of public administration in the School of Public Affairs at Arizona State University in Phoenix and teaches government budgeting and finance. He specializes in financial management issues.

He received in 2011 from the Association for Budgeting and Financial Management the Aaron B. Wildavsky award for lifetime scholarly achievement in the field of **public budgeting and finance**. In 2013, he became series editor for the Palgrave Studies in Public Debt, Spending, and Revenue (Palgrave Macmillan).

The promise of content is further enhanced by the structure of the book. Going over the table of contents (1. Socially Constructed Decisions about Public Money, 2. History of Government Budgeting and Finance Reforms, 3. The Practice of Government Budgeting and Finance Is Interpretation, 4. Fiscal Policy Impacts in Public Finance, 5. Conventional Budgeting with Targets, Incentives and Performance – written with D. Robbins and J. Keum, 6. Budgeting for Nonconventional Expenditures – written with I. Illiash, 7. Budgeting Structures and Citizen Participation – written with I. Evers, 8. Revenue Regime Change and Tax Revolts – written with J.B. Justice, 9. Debt Management Networks – written with D. Robbins, 10. Auctioning Off the Farm with Tax Incentives for Economic), the reader will get a glance at clarity. There is a logic flow of concepts and ideas, which make you, want to

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read more, spurring the excitement for the upcoming lecture. However, this sense of logical flow and structure disappears when reading the preface. The main author, Gerald J. Miller, tries to summarize the eleven chapter long book into just three pages. The result is a somewhat crowded text, jumping abruptly from one idea to another, losing some of the structure that emerged from the table of contents.

Yet this seems to be the only short coming of the book. It covers the whole range of concepts related to government budgeting in a precise, easy to read and approachable manner. The eleven chapters of the book (with Summary), out of which the last is just another summary, try and succeed at bringing government budgeting closer to its reader. There is a didactic concept, that states, that one of the best approaches to bring a field closer to those who want to master it, is to explain the evolution of thinking in that domain. This is exactly the starting approach of this book, which starts by describing the history of government budgeting and financial management.

The book sets off with a historic approach on government budgeting and finance reforms in the twentieth century, emphasizing the main developments and trends throughout the studied period (Chapter 1. Socially Constructed Decisions about Public Money and Chapter 2. History of Government Budgeting and Finance Reforms. Moving on, chapter three „The Practice of Government Budgeting and Finance Is Interpretation” takes on the practice of government budgeting and finance, defining the budgeting process from several points of view, then corroborating theoretical approaches with a few studies. Next, the book approaches fiscal policy impact in public finance. In chapter five the role and importance of targets, incentives and performance in conventional budgeting are shown, whereas in chapter six nonconventional expenditures are taken into account. Citizen participation in budgeting structures is studied in chapter seven. The next two chapters (Chapter 8. Revenue Regime Change and Tax Revolts and Chapter 9. Debt Management Networks) are discussing the most important issues of budgeting, namely revenues and debt management. The tenth chapter, and last before the summary zooms in on the already approached issue of incentives.

The question that must now be asked is whether the book can live up to its promise from the title, to make sense of ambiguity. Judging from the wide range of approached issues one can conclude that it does. And in deed, anyone who would reach this conclusion based on the table of contents would be right. The multitude of studies and practice related information and wide range of references throughout the book only enhance this conclusion. The book is well documented, practice related and easy to read. The approached topics are interesting and presented in such a manner, that the promised clarity is achieved.