

The impact of performance budgeting on public spending in Germany's laender

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Abstrak

[Derived from the international literature on experiences with performance budgeting five elements which constitute performance budgeting as a comprehensive system can be identified in this book. This new definition is then applied to the German state level in order to investigate whether performance budgeting is effective in Germany, in detail, whether it actually leads to a reduction of public expenditure. With a survey in the state Ministries of Finance and an individually constructed panel dataset, the impact of the German performance budgeting reforms on their major aim, the enhancement of. , Derived from the international literature on experiences with performance budgeting five elements which constitute performance budgeting as a comprehensive system can be identified in this book. This new definition is then applied to the German state level in order to investigate whether performance budgeting is effective in Germany, in detail, whether it actually leads to a reduction of public expenditure. With a survey in the state Ministries of Finance and an individually constructed panel dataset, the impact of the German performance budgeting reforms on their major aim, the enhancement of.]