



PUBLIC BUDGETS AS EXPRESSIONS OF POLITICAL CULTURE AND COLLECTIVE IMAGINATION

POLİTİK KÜLTÜR VE KOLEKTİF TAHAYYÜLÜN DIŞAVURUMU OLARAK KAMU BÜTÇELERİ

Metehan CÖMERT¹

ABSTRACT

This article begins with a suspicion: the presumed neutrality of public budgets is a well-founded illusion. What is the definition of public budgeting, and what is at stake when we reduce it to a technical or administrative routine? This study makes a theoretical intervention into the dominant technocratic approaches by imagining public budgets as culturally embedded and politically contested practices. Drawing on Aaron Wildavsky's writings, I argue that the post-political vision of budgeting –which renders fiscal decisions as apolitical matters of expertise– obscures the ideological underpinnings of public budgets. Against this 'rational' logic, I propose a politicized understanding of public budgeting that calls for a radical break from conventional, depoliticized perspectives. The conclusion outlines emancipatory possibilities that could transform budgets from tools of control into instruments of collective self-determination and democratic reimagination.

1- Dr., Ankara Yıldırım Beyazıt Üniversitesi Siyasal Bilgiler Fakültesi Maliye Bölümü, metehancomert@aybu.edu.tr, ORCID: 0000-0003-3906-7272.

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ÖZ

Bu makalede, kamu bütçelerine atfedilen ‘tarafsızlık’ iddiasının aslında özenle inşa edilmiş bir yanılsama olduğu yönünde bir şüpheden hareket edilmektedir. “Kamu bütçesi nedir?” sorusu ile birlikte, bütçelerin salt teknik ya da idari bir rutin olarak tanımlanmasının bu süreçlerin ideolojik, kültürel ve siyasal boyutlarını nasıl görünmez kıldığı sorgulanmaktadır. Çalışmada, egemen teknokratik yaklaşımlara kuramsal müdahalelerde bulunularak, bütçeleme süreçlerinin kültürel olarak şekillendiği ve siyasal mücadelelerle iç içe geçtiği savunulmaktadır. Bu çerçevede, Aaron Wildavsky’nin metinlerinden hareketle, bütçe kararlarını apolitik birer uzmanlık meselesi olarak sunan post-politik tahayyülün, kamu bütçelerinin ideolojik boyutlarını görünmez kıldığı öne sürülmektedir. Tarafsızlık iddiasıyla meşrulaştırılan bu ‘rasyonel’ bütçeleme anlayışına karşı, çalışmada bütçeyi siyasallaştıran bir perspektif önerilmekte ve yerleşik teknokratik söylemlere karşı teorik düzlemde itirazlar geliştirilmektedir. Sonuç bölümünde ise, bütçelerin birer toplumsal kontrol aracından kolektif katılım ve demokratik tahayyül imkânlarını barındıran özgürleştirici araçlara dönüştürülebileceği yönündeki olasılıklar ana hatlarıyla ortaya konmaktadır.

Keywords: Budget, Public Budget, Politics, Culture, Political Culture.

Anahtar Kelimeler: Bütçe, Devlet Bütçesi, Siyaset, Kültür, Politik Kültür.

1. INTRODUCTION

The dominant discourse in public budgeting has predominantly gravitated towards a form of narrow interpretation that emphasizes the technical and procedural facets of budgetary processes. Within this vast body of literature, public budgeting is often reductively conceptualized as a ‘financial blueprint’ or a ‘planning and control mechanism’ –an overly trivialized representation of governmental action articulated through fiscal terms (Heiser, 1959; Rubin, 2000). Schick (1983: 24), echoing this perspective, posits that budgets are not “a life or death struggle” but rather the stage for a routine and symbolic ritual, a performative act that perpetuates the administrative order.

The technical orientation of public budgets with its emphasis on ‘procedural rationality’ and ‘fiscal formalism’ at the expense of their political and social implications also occupies a hegemonic position within the budget literature in Türkiye. According to the position of many scholars, public budget is a forecast –a rigidly structured document– that outlines the state’s revenues and expenditures in quantifiable terms for a specific period of time (Genç, 2010; Pehlivan, 2022; Sakal and Karadeniz, 2021; Tüğen, 2024). When one seeks to construct a conceptual framework, it is nearly impossible to escape from the

worlds of certain recurrent motifs and the persistent repetition of the same terminology: resource allocation, fiscal discipline, fiscal rules, transparency, accountability, efficiency, prioritization, administrative control, and so on.

Such 'apolitical' perspectives neglect the embeddedness of the public budget within the realms of political and social forces, instead situating it as a technocratic exercise governed by the cold rationality of numbers. This narrow interpretation masks the deeper struggles over resource allocation and risks obscuring the deeper structural and relational dynamics that underpin budgetary decisions, dynamics that are inherently tied to power, ideology, and the reproduction of classes. However, discomfort with such reductive approaches, alongside persistent counter-reactions to redefine public budgeting beyond these narrow interpretations is also remarkably widespread. In her seminal work, *Budgeting in Historical and Comparative Perspective*, Naomi Caiden (1994: 44) challenges the static definition of budgeting as merely the translation of financial resources into human purposes. She contends that the conventional view, constrained by its excessive focus on technicality, fails to capture the complexity of public budgets. Rather than adhering to mechanical and formulaic interpretations, scholars must adopt a holistic conceptual framework –one that integrates the political, social, and cultural dimensions inherent to the budgeting process. This view is supported by Khan and Hildreth (2002) who describe public budgeting as an inherently eclectic and multidimensional field, necessitating the development of a coherent theory that reflects its complexity. Similarly, Hyde (1992) argues that budgeting cannot be confined to a single discipline; it is, by nature, an amalgam of political, economic, accounting, and administrative principles. Wildavsky, a central figure in the public budget literature, further reinforces this interdisciplinary view, critiquing efforts to construct a normative theory of budgeting as inherently flawed (Jones and McCaffery, 1994: 18). Being sceptical of rigid definitions, Wildavsky (1988: 651) argues that public budgets are, at their core, social orders whose boundaries cannot be reduced to a static or reductionist framework. In his view, what is anti-social is, by extension, un-budgetary.

This paper is divided into four parts. The first part dismantles the myth of apolitical budgeting by revealing the existential core of pluralism inherent in the social sciences. The second part engages with Wildavsky's theoretical

framework, contrasting it with rationalist models that emphasize optimization and calculative efficiency. Building on this, the third part reframes public budgets not as static administrative instruments but as dynamic political constructs –both reflective and constitutive of broader sociopolitical orders. Finally, the conclusion explores the emancipatory potential of reading budgets politically.

2. BEYOND THE FETISH OF METHOD: RECLAIMING THE POLITICAL IN PUBLIC BUDGETING

Drawing upon Horkheimer's (1976) observation that "[b]ourgeois social science is a real dedicated follower of fashion", one might extend a parallel critique to the field of public finance, particularly on the basis of public budgeting. This transformation within the social sciences –what Chantal Mouffe (2005) has aptly termed the "post-political vision"– reflects an optimistic, yet deeply problematic, belief in the possibility of a world beyond antagonism. Under the current conditions of democratic politics, the post-political vision promotes the idea of partisan-free politics can be achieved through 'dialogue' and 'deliberation'. According to the post-political Zeitgeist, a universal rational consensus is possible since all conflicting interests and values can be reconciled. This kind of optimism –or what might be called 'forced optimism'– imposes a totalizing framework, a kind of meta-formula, across all sub-disciplines in social sciences, irrespective of their scope or specificity: depoliticize the problem by erasing the political, construct a 'rational' narrative, reduce it to a purely technical dimension, and propose 'neutral' solutions beyond any kind of antagonism. What presents itself as 'beyond antagonism' is, in fact, a veiled form of 'dominant ideology'. However, from the perspective of Mouffe's radical democracy project, where conflict is the very essence of 'the political', the post-political Zeitgeist depoliticizes and thereby legitimizes the very contradictions it claims to resolve.

We can approach this transformation in two distinct ways. First, what can be called 'the politics of depoliticization' –or 'politics of anti-politics'– is indeed a maneuver that strips away the political altogether, masking itself as neutrality. If we echo Paulo Freire's message in *Pedagogy of the Oppressed*, "neutrality is always a mask for dominant ideology, then the depoliticization

of public budgeting reveals itself not as an escape from politics, but as a repackaging of the neoliberal vision of public purse. The second approach adopts a softer stance and does not reject politics outright but recasts it within a reconciliatory framework by transforming the political sphere from a battleground of antagonisms into a space of negotiation. Here, politics is neither erased nor romanticized; rather, it is reconceived as a process where conflict is ritualized and mediated, such that it paradoxically mimics a form of strategic depoliticization.

The depoliticization processes –the systematic abstraction of politics from the political sphere or the restructuring politics as the art of negotiation– reflect not the disappearance of politics, but its sublimation into technocratic apparatuses. Framed as a rational alternative to the ‘dysfunctionality’ of democracy, this technocratic turn places expert-led decision-making as superior to democratic deliberation, privileging efficiency and procedural rationality over contestation and ideological struggle (Gilley, 2017).

Such a technocratic paradigm takes various forms, with several key modalities: the delegation of governmental authority to unelected technocrats tasked with depoliticized goals; the institutionalization of transparency and accountability mechanisms to circumscribe political agency; and the imposition of binding fiscal and regulatory constraints designed to limit discretionary policymaking (Burnham, 2000: 24). Together, these mechanisms reconfigure the sphere of public budgets not as a site of democratic struggle, but as an administrative exercise in which politics is displaced and re-embedded within neutral frameworks.

The debate over constraining governments through binding rules is a complex process that cannot be merely conceived as a regulatory mechanism –it fundamentally reshapes both individual and collective futures. According to this interpretation, the future stands overtaken and foreclosed: the horizon of possibilities has been captured (Lazzarato, 2011; Ross, 2014). People today find themselves trapped in what Lazzarato (2011) terms the “moral debt economy” –a system where all possibilities become predetermined, not merely an economic dystopia but an ontological capture of the future itself. Lazzarato’s analysis of “indebted man” illustrates how late capitalism dismantles the image of the autonomous subject as architects of their destiny, replacing it with the cold logic of ‘rational’ calculations under neoliberal rule.

The same principle applies equally to governments and, by extension, to democracy itself. Under neoliberalism, the space for meaningful economic intervention by governments has been dramatically curtailed. This contraction is not merely technical, but ideological: the ascendancy of rule-based governance –intended to bind governments to predictable and market-friendly behaviour– has rendered democratic governments incapable of exercising economic sovereignty. As Appadurai (2017) and Streeck (2017) argue, technocratic safeguards against fiscal profligacy have metastasized into an architecture of precommitment that structurally constrains the political space. As Wolfgang Streeck documents in *Buying Time*, Alan Greenspan, former Federal Reserve Chairman, declares the victory of markets:

We are fortunate that, thanks to globalization, policy decisions in the US have been largely replaced by global market forces. National security aside, it hardly makes any difference who will be the next president. The world is governed by market forces (Streeck, 2014: 78).

Streeck also puts a strong emphasis on the systematic circumscription of democratic sovereignty, theorizing the new political form as a consolidation state. This construct already embodies a fundamental paradox: “Multilevel politics in the international consolidation state brings about the mediatization and neutralization of domestic policies by locking nation-states into supranational agreements and regulatory regimes that limit their sovereignty” (Streeck, 2014: 104).

The synthesis of Greenspan’s market fundamentalism with Streeck’s consolidation state crystallizes the contemporary crisis of democratic sovereignty. Together, they expose one of the key contradictions of the neoliberal project: the systematic replacement of political contestation with technocratic governance. Yet this anti-political vision meets its most formidable critique in Mouffe’s words in *Agonistics*: “Political questions are not mere technical issues to be solved by experts. Proper political questions always involve decisions that require making a choice between conflicting alternatives” (Mouffe, 2013: 13).

In Mouffe’s perspective, the liberal paradigm is marked by a systematic denial of politics as an antagonistic domain –a denial that she identifies as its central “blind spot” (Mouffe, 2013: 13). The blind spot is no incidental oversight

but the necessary consequence of its foundational commitments: the ontological primacy of the atomized individual and the transcendental illusion of rationality, which both come at the expense of recognizing the formative role of collective identities. By reducing pluralism to a mere arithmetic of competing preferences and sidelining collective identities, the liberal imaginary fails to apprehend the inherently plural and conflictual nature of the social world. As she puts it, the pluralist condition can be distilled into a single observation: “We live in a world in which there are indeed many perspectives and values, but due to empirical limitations, we will never be able to adopt them all” (Mouffe, 2013: 13).

The imperative of pluralism, when divorced from its cultural and historical foundations, leads to what Carl Schmitt identified as the fundamental epistemological crisis of modernity: “All historical knowledge is knowledge of the present, that such knowledge obtains its light and intensity from the present and in the most profound sense only serves the present, because all spirit is only spirit of the present” (Schmitt, [1929] 2007: 80). The gradual neutralization of thought into an abstract universalism lays bare the central paradox of liberal thought –its claim to celebrate diversity while simultaneously erasing the concrete socio-historical contexts that give meaning to such differences. Against the flattening tendencies of universalist and anti-historical paradigms, Schmitt advances a radically contextualist view: “Every nation has its own concept of nation and finds the constitutive characteristics of nationality within itself, so every culture and cultural epoch has its own concept of culture” (Schmitt, [1929] 2007: 85). More critically, Schmitt warns against the reduction of social science to ahistorical models, arguing that such abstraction does not achieve neutrality but rather precipitates what he terms “cultural death” –the transformation of living traditions into static, decontextualized artifacts under the guise of objectivity. The ultimate consequence emerges with terrifying clarity in his diagnosis: “neutralization of social sciences from historical background into social nothingness” (Schmitt, [1929] 2007: 91-93).

In summary, this section has dismantled the myth of apolitical budgeting, revealing the existential core of pluralism in social sciences that technocratic approaches systematically obscure. The pluralism inherent in the social sciences resists reduction to a neutral, technocratic domain –an insight that must extend to public budgeting and its existential grounding. Budgets are not

merely fiscal instruments but political artifacts, shaped by cultural narratives, contested values, and social memory. What this section has shown is the urgent need to reject the sanitized view of budgeting as a procedural routine and instead reimagine it through the perspective of politics. Paulo Freire's warning against "the fetishization of method" (Freire, 2017) remains apt in this context: it deadens thought, neutralizes dissent, and sterilizes democratic potential. The mystification of technique is not apolitical; it is 'ideology' disguised as neutrality. The path forward lies not in perfecting techniques, but in restoring budgeting's radical potential: a space where political imagination ruptures the false neutrality of spreadsheets.

3. AN EPISTEMIC SHIFT: TOWARDS A POLITICAL AND CULTURAL UNDERSTANDING OF PUBLIC BUDGETS

The field of public budgeting remains theoretically underdeveloped, not due to a lack of scholarly attention, but largely because of the persistent negligence toward its interdisciplinary and multidimensional nature. This epistemological complexity necessitates a theoretical framework that is simultaneously unifying and pluralistic by synthesizing its diverse components and reorienting the discipline towards its deep-seated political and cultural foundations (Khan and Hildreth, 2002: 210). Much of the existing scholarship, as previously noted, leans heavily into the technical and administrative minutiae, thereby pushing the political, cultural, and societal dynamics to the periphery. Politics, notably, has often been cast as an "unwelcome guest" (de Grove, 1965: 588). Within this technocratic imaginary, the 'legitimate' and 'good' budget emerges only through the misrecognition of its own political genesis, a ritualistic performance where technical rationality masks the very power relations it sustains (de Grove, 1965: 588).

While Rubin's (1990) seminal intervention that budgets constitute intrinsically political artifacts rather than mere technical instruments has gained recognition, most studies continue to analyze budgetary processes through an apolitical perspective. From this view, much of the literature has misjudged the nature of budgeting by abstracting it from its political foundations. This depoliticized approach is often reinforced by a technocratic focus on institutional procedures and formal processes, as though these

could be meaningfully understood apart from political actors and power dynamics (Allen et al., 2013). Wildavsky's foundational insight cuts through this reductionism: "The study of budgeting is just another expression for the study of politics" (Wildavsky, 1961: 190). In *The Politics of the Budgetary Process*, he makes this point unequivocally: "If politics is regarded in part as conflict over whose preferences shall prevail in the determination of national policy, then the budget records the outcome of this struggle" (Wildavsky, 1964: 4). By recentring conflict as the ontological core of public budgeting, Wildavsky demonstrates that fiscal allocations constitute nothing less than the operationalization of political struggles through economic means.

While not fully embedded in orthodox economics, Wildavsky's reading of public budgets draws on a vocabulary that often echoes the logic of orthodox economics:

If one looks at politics as a process by which the government mobilizes resources to meet pressing problems, then the budget is a focus of these efforts when the environment of budgetary politics changes, so does budgeting. Thus, in an era of constrained resources, budgetary politics had become the politics of scarcity, not the politics of plenty where everyone could get something" (cited in Jones and McCaferly, 1994: 34).

The trope of scarcity –long central to the Robbinsian redefinition of economics as the science of choice under constraint– operates not merely as an analytical constraint but as an epistemic regime: it disciplines thought, narrows the horizon of political imaginaries, and reconstitutes budgeting as a technocratic ritual of priority-setting. One can easily trace this line of thought in the literature: "The allocation of resources cannot be understood without understanding the politics of the process" (Wehner, 2015: 196). Similarly, through uncritical adherence to the logic of mainstream economics, Dahl and Lindblom (1953: 129) reproduce the economizing narrative, noting that "[n]ot all of everyone's goals can be satisfied in economic life. Economizing, therefore, requires a process for determining whose goals shall have priority and to what extent". While Wildavsky wanders around the conceptual terrain of mainstream economics –speaking the language and logic of orthodox economics– his interpretation of the budget still resists the depoliticizing tendencies.

Commentary assessments of Wildavsky's budgeting perspective consistently underscore its analytical power: public budgeting is not a mechanical aggregation of fiscal decisions but a dynamic, interdependent process embedded within a broader socio-political ecology. From a 'broader systems' perspective, public budgets should be understood as integrated processes that reject artificial categorizations of fiscal processes into administrative, political, or technical silos (Dennard, 2008: 649-650). Dennard's view radicalizes Wildavsky's legacy by exposing the epistemic reductionism of depoliticized budgets.

Embracing a broader systems perspective not only allows for a better comprehension of fiscal processes but also foregrounds the inherently social character of public budgeting –its embeddedness in the interplay between institutional structures and human agency. When read in line with Wildavsky's claim that budgeting cannot be abstracted from its participants, Dennard's position reaffirms budgeting as a lived experience rather than a purely procedural mechanism. In this sense, the broader systems approach is not a theoretical embellishment but an analytical necessity that places budgetary inquiry into the concrete realities of political and social life:

Budgeting deals with the purposes of men. How can they be moved to cooperate? How can their conflicts be resolved? ... [s]erving diverse purposes, a budget can be many things: a political act, a plan of work, a prediction, a source of enlightenment, a means of obfuscation, a mechanism of control, an escape from restrictions, a means to action, a brake on progress, even a prayer that the powers that be will deal gently with the best aspirations of fallible men (Wildavsky, 1964).

Wildavsky's emphasis on 'dealing with real men in the real world' establishes an indispensable analytical perspective for public budgets. A comparative examination of two dominant theoretical frameworks –functionalist theory and public choice theory– reveals their shared epistemological premise: the presumption of consistent, rational decision-making by public officials in response to objective stimuli (Eckstein, 1988). Functionalist theory posits bureaucratic rationality as an exercise in societal welfare maximization, while public choice theory frames officials as self-interested agents driven by the pursuit of budgetary expansion to secure power, status, and larger salaries (Butler, 2012: 36; Koven, 2002: 67; Starr, 1989: 30).

Wildavsky's intervention through his incremental theory of public budgeting displaces these myths of hyper-rationality. His framework fundamentally reconceptualizes budgeting as a non-linear, historically contingent process mediated through institutional architectures and human cognitive constraints –what he terms “man's limited ability to calculate”. Through incisive critique, Wildavsky demonstrates how the technocratic ideal of hyper-rationality collides with human limitations and the empirical impossibility of synthesizing societal demands (Jones and McCaffery, 1994; Wildavsky, 1992).

Wildavsky builds many of his observations on the foundations of incremental theory. For Wildavsky (1964: 15), budgeting proceeds incrementally, not comprehensively; agencies rarely reassess all programs annually, focusing instead on marginal changes to last year's allocations, with decisions shaped by modest adjustments rather than wholesale evaluation (Wildavsky, 1964: 15). At the heart of incremental theory lies the idea that public budgets evolve incrementally rather than comprehensively, a dynamic rooted in the concept of bounded rationality. While conventional models presume hyper-rational actors pursuing optimal outcomes, Wildavsky contends that budgetary processes are instead defined by ‘extraordinary complexity’ and the ‘drastically limited’ cognitive capacities of decision-makers (Wehner, 2015). In practice, this means that each year's budget builds incrementally on the previous one. Agencies, rather than starting from scratch, typically seek to: (i) defend their existing base from cuts, (ii) expand spending within current programs, and (iii) justify new initiatives to grow their base (Cropf, 2007).

Wildavsky's analysis marks a decisive departure from the technocratic orthodoxy of public budget theories by foregrounding the behavioural patterns of budgetary actors, the cognitive constraints of decision-makers, and the inherent complexity of budgetary decisions (Padgett, 1980: 355; Wehner, 2015: 202). In contrast to rationalist models that prioritize calculative efficiency and optimization, Wildavskian perspectives underscore limited foresight, satisficing under uncertainty, and negotiated adjustment. Rather than assuming a world of perfectly rational agents, he embeds fiscal decision-making within the contingencies of human limitation, institutional constraint, and political struggle. In doing so, Wildavsky opens a richer epistemic terrain for reimagining the budget as a social and political process.

4. THE NEXUS OF POLITICAL CULTURE AND PUBLIC BUDGET: WILDAVSKIAN HORIZONS

Public budgeting cannot be divorced from the societies it serves –it is inherently shaped by politics, history, and social relations. In his seminal work *A Cultural Theory of Budgeting*, Wildavsky (1988: 651) develops a new framework by positioning political culture as a formative structure in the making of budgetary systems. His central objective is to synthesize various theoretical perspectives linking political-cultural dynamics to budgetary processes, thereby challenging reductionist paradigms that isolate fiscal decision-making from its sociocultural milieu.

Wildavsky's analysis begins with a categorical rejection of the anti-social worldview rooted in the premise that individuality precedes society. For Wildavsky, such a perspective misrepresents budgeting itself, which is deeply entangled with social values, institutional norms, and collective moral understandings. Fiscal practices, he contends, are constituted through social organization, moral economies, and cultural norms –never in isolation from the communities they govern. In Wildavskian analysis, we invent a meta-principle of public budgeting: what is anti-social is, by extension, anti-budgetary.

While scholarly consensus on the definition of culture remains contested, Wildavsky and his colleagues propose a tripartite conceptualization grounded in cultural biases, social relations, and distinct ways of life (Thompson et al., 1990). These interwoven dimensions function as generative mechanisms that shape collective preferences, thereby molding divergent politico-economic trajectories across societal contexts. Societies embedded in distinct cultural matrices inevitably experience atypical political and economic formations – and by extension, heterogeneous budgetary systems (Formisano, 2001: 405). As Miller puts it, “[c]ultures differ, and it follows that preferences and means to attain them differ as well” (Miller, 2012: 23).

Wildavsky's cultural theory positions political culture as the cornerstone of public budget analysis. His framework rests on a foundational proposition: “[w]hat matters most to people is other people” (Wildavsky, 1988: 652). This relational ontology generates serious questions that structure the logic of cultural budgeting:

Who am I? A member of a strong group that takes collective action or an individual able to transact freely with whomever I wish? What should I do? Should I do as I am told, being bound by numerous prescriptions, or should I do as I please, the only norm being the absence of physical coercion? (Wildavsky, 1988: 652).

It becomes strikingly evident, then, that an individual's commitment to a particular group or institution, alongside the norms that shape everyday behaviour, constitutes foundational dimensions of political cultures. Drawing on Maslow's hierarchy of needs, one may argue that once basic physiological and security needs are met, the allocation and mobilization of resources shift toward the support and preservation of preferred ways of life. In this context, public budgeting acquires a normative character. Wildavsky (1988: 653) underscores the necessity of "bringing back into budgeting the values and preferences that contain the differing motives for the particular use of resources in a given society".

Political cultures and budgets exist in symbiosis, for culture itself emerges dialectically through social negotiations defending competing ways of existence (Wildavsky, 1985). Consequently, it is plausible to assert, in a general sense, that the very composition and priorities of public budgets are contingent upon the dominant political culture prevalent within a given state or region. As a direct consequence of this analytical framework, Wildavsky proposes a typology of primary political cultures:

Table 1: The Primary Political Cultures

		Group Strength	
		Weak	Strong
Number of Prescriptions	Many	Fatalism (Apathetic Regime)	Collectivism (Hierarchical Regime)
	Few	Individualism (Market Regime)	Egalitarianism (Equitable Regime)

Source: Wildavsky (1988: 653)²

2- In Wildavsky's framework, 'group strength' refers to the degree of social cohesion or collective identity within a polity, while 'number of prescriptions' denotes the intensity of formal rules governing behaviour.

Wildavsky's categorization illuminates four distinct political regimes, each emerging from specific configurations of group strength and normative regulation. When strong group boundaries intersect with extensive prescriptive norms, a hierarchical regime emerges –characterized by centralized authority structures. In contrast, strong group boundaries coupled with minimal normative prescriptions foster egalitarian arrangements, where collective solidarity coexists with equitable distribution. Market-oriented regimes arise under conditions of weak group boundaries and limited prescriptions, generating competitive bargaining and self-regulation. Conversely, when prescriptions are rigid yet social cohesion is minimal –meaning that rules are externally imposed rather than internally generated– the result is a fatalistic regime, marked by passivity and a perceived lack of agency in decision-making.

Wildavsky's cultural theory posits that budgets are socially rational when they sustain a given political system, with each regime exhibiting distinct budgetary behaviours (Wildavsky, 1988: 654). In other words, each political regime is characterized by a distinct tax-and-spend logic shaped by its underlying political culture. For example, hierarchical regimes prioritize high spending and taxation to maintain social order and status, while market regimes minimize both to reflect their preference for limited government. Egalitarian regimes combine redistributive spending with constrained taxation due to their anti-authoritarian stance. This framework demonstrates how budgets institutionalize cultural preferences, making fiscal policy an expression of political culture rather than mere technical management.³

Wildavsky's study is of great significance as it represents the first systematic attempt to interpret public budgets through the perspective of political culture. His analysis demonstrates that distinct regimes yield specific economic consequences, which in turn shape their budgetary behaviour. According to Wildavsky (1988: 655), market regimes prioritize efficiency through a 'minimum cost–maximum output' logic, using performance indicators to allocate or withdraw resources. While hierarchical regimes rigidly penalize budget makers for any deviation from established rules, market mechanisms, conversely, reallocate resources away from budgeters who fail to meet

3- These assumptions become problematic in cases of revolutionary regimes or military coups, where budgetary policies often reflect the preferences of a narrow elite rather than societal consensus. Also postcolonial states often inherit budgetary systems that remain structurally disconnected from local political cultures and the institutional legacy of such impositions often persists long after independence.

performance benchmarks such as inefficiency or unproductivity. Egalitarian regimes focus on redistribution, using performance metrics not for efficiency but to assess the state's capacity to ensure equity. In contrast, fatalistic (apathetic) regimes tend toward surplus maximization through passive fiscal management, reflecting their externalized decision-making structures.

Wildavsky (1988: 658–660) further extends his hypothesis by asserting that the inherent structure of political regimes directly shapes budgetary systems. In fatalistic regimes, the apathetic culture manifests in rigid and rule-bound 'line-item budgeting'. These systems operate through externally imposed rules that create what Wildavsky describes as "non-real budgeting", a mechanical process where citizens remain passive participants rather than active stakeholders. Market regimes, by contrast, adopt program budgeting approaches that mirror their cultural emphasis on competition and efficiency. Wildavsky characterizes these systems as inherently "formless", designed to maximize responsiveness to market signals rather than adhere to fixed formats. The dynamic nature of market-oriented budgetary systems creates what he metaphorically describes as a "roller coaster budgeting", rewarding those who successfully navigate its demands, but punishing for those who fail to adapt. Egalitarian regimes institutionalize their redistributive values through zero-based budgeting systems, allowing for a normative justification of all expenditures with a focus on equity and social transformation. In each case, the budgeting method is not neutral but a reflection of the regime's underlying political logic.

Building upon Schumpeter's ([1918] 1954) powerful assertion regarding the constitutive role of fiscal systems in shaping the fate of nations, Wildavsky's theory opens up a new analytical framework that positions political culture as the primary determinant of budgetary processes. His examination of Western pluralist democracies identifies three political cultural paradigms – individualism, egalitarianism, and collectivism– each generating distinct fiscal institutionalizations (see Table 2).

Table 2: Budgeting in Political Regimes

CULTURE	INDIVIDUALISM	EGALITARIANISM	COLLECTIVISM
Structure	Self-regulation	Voluntarism	Authority
Trust	Low	Low	High
Equality of	Opportunity	Result	Law
Roles	Shifting	Ambiguous	Clear
Economic growth	High	Low	Medium
REGIME	MARKET	EQUITY	HIERARCHY
	The regime can manage both expenditures but not revenues at low levels	The regime can manage expenditures but not revenues	The regime can manage revenues but not expenditures
Power	Non-centralized	Shared	Centralized
Authority	Avoided	Rejected	Accepted
Blame	Internalized	Externalized	Collectivized
The good citizen	Competes	Reduces distinctions	Maintains distinction
Private vs. public sectors	Minimal public, maximal private	Moderate public, minimal private	Maximal public, minimal private
Taxes	Very low	Very high	High
Collection	Low	Low	High
Budgetary strategy	Minimize expenditure and revenue	Minimize expenditure	Maximize revenue
Budgetary balance	Deficit varies at low levels	Spending exceeds revenue at low levels	Spending exceeds revenues at high level
PROCESS			
Criterion	Productivity	Redistribution	Procedural
Agreement on base	High on totals, low on items	Low on totals and items	High on totals and items
Procedures	Flexible	Rigid	Rigid
Spending	Low	Low	High
Responsibility	By program	By system	By position
Accounting	Results	Pre-audit	Post-audit
Form	PPBS	ZBB	Line-item

Source: Wildavsky (1988: 674).

Table 2 illustrates a comprehensive schema of national budgetary characteristics, including budget form, budgetary strategy, economic growth, budgetary audit, and budgetary process. The information reveals distinct fiscal and budgetary patterns corresponding to dominant political cultures: individualistic (market) regimes exhibit constrained taxation and expenditure, reflecting their minimalist governance philosophy; hierarchical systems combine high taxation with substantial spending to maintain centralized authority; egalitarian regimes paradoxically impose heavy tax burdens yet struggle with revenue collection due to their inherent anti-authoritarian stance.

Taken together, the elements depicted in Table 2 underscore Wildavsky's central claim: political cultures, conceived as shared value systems that legitimize social practices, shape fiscal regimes:

My hypothesis is that the size of government in any given society is a function of its combination of political cultures. His cultural theory also explains tendencies of political regimes to balance or unbalance their budgets... Cultural change precedes and dominates budgetary change. The size of the state today is a function of its political culture yesterday (Wildavsky, 1988: 671-672).

In this context, distinct cultural paradigms produce characteristic budgetary patterns: individualistic (market) regimes favour minimal taxation and spending; hierarchical systems maintain high fiscal levels to support centralized authority; while egalitarian cultures paradoxically impose heavy taxes yet struggle with collection due to their anti-authoritarian nature.

In summary, Wildavskian theory makes three significant interventions in budgetary thought. First, it offers a coherent explanation for cross-national variations in budget policy that mainstream economic models cannot adequately address. Second, it deconstructs the myth of neutral budgeting by demonstrating how all fiscal practices embody and advance particular cultural preferences and power arrangements. Most significantly, Wildavskian theory repositions the public budget as a dynamic political construct –one that both reflects and shapes the sociopolitical order– rather than a static tool of administration.

5. CONCLUSION: EMANCIPATORY POTENTIALS IN POLITICAL READINGS OF BUDGETS

Far from being neutral or merely technical, public budgets have long been constrained by what Paulo Freire (2017) refers to as “the fetishization of method”. Public budgets, originally intended to organize the lives and needs of societies, have been bureaucratically reduced to columns of numbers –codifying human desires into spreadsheet cells, where the social and political are flattened into mere statistical and fiscal data. The conventional view of public budgets as neutral and administrative exercises misses their emancipatory potential. Public budgets are not merely technical documents, but profound expressions of political power and ideological struggle. They

are not just numbers, but narratives. They are not truths, but predictions. And yet, as history persistently reminds us, assertions about budgets lack the permanence of physical laws; they are fragile, contingent, and shaped by shifting socio-political forces. As with the Brazilian government's budget, once notoriously called "a great lie" (Wildavsky, 2018), the gap between what is inscribed and what is enacted is not a flaw but a structural feature of fiscal affairs.

The sudden collapse of austerity dogma in Europe reveals budgets for what they truly are not technical documents bound by economic laws, but political statements written in the language of numbers. For decades, European Union institutions have championed a strict doctrine of fiscal discipline and balanced budgets, insisting that schools and hospitals tighten their belts while corporations and banks received bailouts. However, the onset of the war in Ukraine marked a dramatic shift in this paradigm. In the face of geopolitical threat, the longstanding narrative of scarcity dissolved, as hundreds of billions were rapidly mobilized for military expenditures, energy subsidies, and border security.

This revelatory moment -seeing beyond the surface illusion of public budgets as technical documents- resonates strongly with Wildavsky's political culture perspective. According to Wildavsky, public budgets can be conceived as ideological texts that simultaneously reflect and reconstruct any society's political culture through their fiscal choices: each line item becomes a statement of values, each allocation as an act of cultural affirmation or negation. What makes the Wildavskian argument more compelling is the unsettling truth that the life we envision -the needs and hopes we voice- can simply be dismissed by those in power. The budget, then, is never just numbers on a page; it's a battleground where social struggles unfold. In other words, fiscal arithmetic often obscures more than it reveals masking the political priorities embedded in budgetary choices, where a single line item allocated to military hardware could alternatively fund healthcare for thousands, and while education budgets remain stagnant as resources flow increasingly toward institutions of surveillance, discipline, and the manufacture of consent. What appears as fiscal discipline often masks structural violence where abstract terms like 'expenditure rationalization' translate into the closing of hospitals, the defunding of public education, or the dismantling of social safety nets.

The implications are profound. If budgets are political rather than technical documents, then they can –and must– be provocatively contested with suspicion. To unmask the political architecture of public budgets is to dismantle the fiction of budget neutrality and expose the narratives of power inscribed in every allocation. This begins with asking not only where public money goes, but whose desires are legitimized, whose needs are ignored, and which futures are rendered imaginable within the narrow columns of fiscal arithmetic.

From this perspective, budgets no longer belong solely to the realm of economics or the logic of economic rationality; they become maps of political will embodying hegemonic values that masquerade as necessity. The notion of the ‘balanced budget’, often glorified on moral grounds, functions less as a governance principle and more as a form of secular theology to legitimize austerity, naturalize deprivation, and normalize inequality. Within this framework, scarcity is not a neutral economic condition to be endured, but a politically constructed fiction.

To read public budgets politically is to recognize that every fiscal line is not merely an economic transaction but a normative claim upon the collective imagination. Numbers do not speak; they are made to speak by those in power. Yet within this recognition lies the possibility of emancipation. What is written can be rewritten. What has been framed as ‘constraint’ or ‘scarcity’ can be reimagined as ‘possibility’. When the budget is no longer treated as a technical document but as a political battleground, it becomes a space where alternative futures may be envisioned. In this sense, the budget emerges as a terrain of emancipatory struggle: where the state’s fiscal ‘no’ to social needs encounters the people’s collective ‘yes’ to a more just, livable world. Thus, to read a budget properly is to read beyond its surface to attend to what it conceals, what it omits, and what it renders unthinkable. If we can abandon the cult of technocracy and reclaim the budget as a cultural and political artifact, then we may begin not only to imagine, but to demand, fiscal narratives rooted not in fear, but in freedom; not in control, but in care.

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POLİTİK KÜLTÜR VE KOLEKTİF TAHAYYÜLÜN DIŞAVURUMU OLARAK KAMU BÜTÇELERİ

Metehan CÖMERT

GENİŞLETİLMİŞ ÖZET

Bu çalışma, kamu bütçelerinin doğasına dair hâkim teknokratik yaklaşımlara eleştirel ve teorik bir müdahaleyi amaçlamaktadır. Geleneksel kamu maliyesi literatüründe kamu bütçeleri, çoğunlukla tarafsızlığı varsayılan teknik ve idari bir faaliyet olarak ele alınmış; bu yolla siyasal anlamından ve tarihsel bağlamından arındırılarak rutin bir işleme indirgenmiştir. Ancak bu çalışma, tarafsızlık iddiasının kendisinin politik bir tercih ve bilinçli bir kurgu olduğu varsayımıyla yola çıkmakta ve “kamu bütçesi nedir?” sorusunu yalnızca tanımsal bir arayış değil, aynı zamanda siyasal ve kültürel mücadele alanının haritasını çıkarmanın imkânı olarak ele almaktadır.

Kamu bütçelerini yalnızca gelir-gider dengesi üzerinden kavramsallaştırarak bir tür ‘normal’ fikrine tahvil etmek, bütçelerin siyasal tahayyül gücünü, kültürel etkileşimlerini ve toplumsal öncelikleri belirleyici özelliklerini görünmez kılmaktadır. Çalışma, bu indirgemeci çerçevenin ötesine geçebilmek için, Wildavsky’nin bütçeleme teorilerine başvurarak rasyonel ve hesap merkezli modellerin ötesine geçmeyi hedeflemektedir. Wildavsky, karar alıcıların sınırlı bilgi, kurumsal kısıtlar ve siyasi pazarlıklarla şekillenen davranışlarını ön plana çıkararak bütçeleme süreçlerini insanî sınırların, kültürel bağlamın ve siyasal çatışmaların iç içe geçtiği dinamik bir alan olarak tanımlar. Bu yaklaşım, kamu bütçesinin teknikleştirilmiş ve apolitikleştirilmiş hâkim kavramsallaştırmasına yönelik itirazların zeminini sunmaktadır. Wildavsky, bütçelemenin, müzakereyle şekillenen ve siyasal mücadelelerle biçimlenen toplumsal bir pratik olarak yeniden ele alınmasına imkân tanıyarak; bütçelerin çatışmalı, tarihsel ve ideolojik doğasını görünür kılacak perspektifler açmaktadır.

Çalışmada, ‘post-politik’ olarak kavramsallaştırılabilecek bütçeleme anlayışının kamu bütçesi fikri üzerindeki etkileri özel olarak ele alınmaktadır. Post-politik tahayyül, karar alma süreçlerini siyasal tartışmadan arındırılmış, teknik bilgiye dayalı bir yönetim pratiği olarak uzlaşmacı bir temelde yeniden kurgular. Bu anlayışta bütçe, yalnızca ‘verimli’ ve ‘etkin’ tahsislerin konusu olan teknik bir doküman biçiminde sunulur. Oysa bu türden ‘arındırma’, Paul Freire’nin ifadesiyle “yöntem fetişizmine” tekabül eder; alternatif evrenleri düşünmeyi

köreltir, itirazı etkisizleştirir ve bütçeye içkin demokrasi fikrinin dönüştürücü potansiyelini işlevsizleştirir. Çalışma, bütçelemenin teknikleştirilmiş ve rutine indirgenmiş mevcut durumunun özünde ideolojik bir örtü taşıdığını; tarafsızlık iddiasının arkasında iktidar ilişkilerinin ve bilinçli siyasal tercihlerin gizlendiğini savunmaktadır.

Bu noktada, kamu bütçelerinin yalnızca malî tahmin ve planlama belgeleri olmadığı; aynı zamanda siyasal kültürün, kolektif tahayyülün ve politik mücadelenin taşıyıcıları olduğu ileri sürülmektedir. Hangi harcamaların önceliklendirildiği, hangi toplumsal ihtiyaçların göz ardı edildiği, hangi toplumsal sınıfların yükü üstlendiği gibi sorular, bütçenin teknik bir metin olmaktan çok siyasal bir belge olduğunu açıkça ortaya koyar. Bütçeler, görünmez olanı kodlar, istisnaları olağan hale getirir ve iktidarı hem maddi hem de sembolik düzeyde gündelik yönetim pratiklerine içkin kılar.

Bu çerçevede çalışma, bir çağrı olarak kamu bütçesinin yeniden politikleştirilmesi yönünde bir çağrıda bulunmaktadır. Bu tutum yalnızca bütçeye dair karar alma süreçlerinin demokratikleşmesini değil; aynı zamanda bütçenin ne olduğu, ne işe yaradığı ve kimin yararına tasarlandığı gibi temel soruların yeniden tartışmaya açılmasını gerektirmektedir. Bütçenin kamusal niteliğine vurgu yapan yaklaşım, kamu bütçelerini toplumsal kontrol aracı olmaktan çıkararak kolektif katılımın ve demokratik tahayyülün imkânı haline getirebilir.

Sonuç olarak bu çalışma, kamu bütçelerine yönelik yerleşik bakışın kırılması ve bütçelemenin siyasal, kültürel ve ideolojik yönlerinin görünür kılınmasını savunmaktadır. Bu bağlamda çalışma, bütçeyi yalnızca sayısal bir dengeyin ifadesi olmaktan çıkararak çatışmanın, temsilin ve tahayyülün alanı olarak anlamaya davet etmekte ve bütçeyi soğuk muhasebe mantığının ötesinde, toplumsal adaletin ve müşterek tahayyülün temel bir aracı olarak yeniden düşünülmesini amaçlamaktadır.