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Designing Zero-based Budgeting for Public Organizations

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Abstract

Several systems of budgeting have been introduced into practice over the last fifty years. While more popular budgeting systems such as incrementalism and Planning Programming Budgeting Systems (PPBS) have seen continued popularity and resilience as budgeting systems, zero-based budgeting (ZBB) has experienced a resurgence in popularity, as governments and public organizations alike seek to control wasteful spending within their departments. The aim of this article is to provide users with a step-by-step guide to designing zero-based budgeting for public organizations. This article begins by describing the foundations of zero-based budgeting, as well as providing a brief comparative exploration of ZBB alongside other contemporary budgeting systems. To gain a deeper understanding of zero-base budgeting and the potential, as well as the drawbacks that this type of budgeting system holds, this paper examines the actual experience of several organizations that have implemented the zero-based budgeting method. This is accomplished by conducting a critical review of all the research and case studies that have been conducted on this topic. It is the hope of the author that both public sector and non-profit organizations will benefit from the findings of this paper when considering the implementation of their own zero-based budgeting, resulting in better planning and performance evaluation.

Keywords: public administration, decision making, financial planning, budget system**JEL Classification:** H61, H72, H83[Suggested Citation](#) >[Show Contact Information](#) >[Download This Paper \(Delivery.cfm/SSRN_ID3402663_code588838.pdf?abstractid=3402663&mirid=1\)](#)[Open PDF in Browser \(Delivery.cfm/SSRN_ID3402663_code588838.pdf?abstractid=3402663&mirid=1&type=2\)](#)

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