

BUGET BAZĂ ZERO VS BUGET INCREMENTAL ÎN SERVICIILE DE TRANSPORT LOCAL DE CĂLĂTORI

ZERO BASED BUDGET VS INCREMENTAL BUDGET IN LOCAL PASSENGER TRANSPORT SERVICES

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Abstract: This paper presents a comparative analysis between the two ways of budgetary models in local passenger transport services: zero based budget and incremental budget. After a short presentation of the budgetary process (as an introduction) we present some theoretical aspects regarding the two models, we present the advantages and disadvantages and we use 12 criteria, like indispensability, continuity, social aspect priority, transport necessary constancy, services schedule constancy, ownership/funding, use of previous data, effective control tool, realistic image, eliminate unproductive activities, ease of application and low costs for comparison zero based budget with incremental budget. Based on these criteria we establish a total score for each method and we recommend to the public transportation entities using the high score method.

Keywords: local public transportation, budgetary process, zero based budget, incremental budget, comparative analysis.