

Budget A written estimation of the financial performance of a particular department, a specific project, a business unit or an organization.

Budgeting Primarily, the activity of preparing the budgets is called budgeting.

Zero Based Budgeting

In ZBB, current year's budget is prepared from the scratch, without considering the budget of the previous year.

Traditional Budgeting

It considers last year's budget as the base. The changes are done based on the inflation rate, consumer demand, market situation etc.

Types of Budgeting Methods

Incremental Budgeting

In this, current year's budget is prepared by making changes in the past year's budget considering the inflation factor. It's a quick and easy method of preparing budgets.

Activity Based Budgeting

Activity based budgeting is a budgeting method where budget is prepared after considering the cost drivers. It does an in-depth analysis of activities incurring cost.

Complete Guide To Why Budgeting Methods

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Complete Guide To Why Budgeting Methods:

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Health Care Delivery Manager- The Comprehensive

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