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Zero-base budgeting "Dealing with conflicting objectives

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Abstract

While Zero-Base Budgeting (ZBB) has received considerable attention in the public sector, virtually all the studies dealing with the system have neglected or given cursory attention to the problem of multiple conflicting objectives. This paper presents a goal programming approach as a systematic means to develop the ZBB process for multiple objectives. This approach allows the administrators to more realistically portray the decision environment as well as their judgment in their budgetary planning models, thus making the budgeting an effective and pragmatic way to implement the planning and decision making process. This study demonstrates a goal programming based ZBB system in the public sector based on real-world data.



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