

Table 8-1 Some Differences Among Budgetary Concepts

	Planning-		Budgeting-	Zero-Base-	Target-	Budgeting	
	Line-Item (1921-39)	Program/ Performance (1940-65)	Budgeting- by-Objectives (1972-77)	Budgeting (1977-80)	Base-Budgeting (1980-92)	for Results (1993-Present)	
<i>Basic orientation</i>	Control	Management	Planning	Management	Decision making	Control and attainment of a single, system-wide mission	Management
<i>Scope</i>	Inputs	Inputs and outputs	Inputs, outputs, effects, and alternatives	Inputs, outputs, and effects	Alternatives	Mission-specific inputs and mission-specific effects	Inputs and outputs; alternatives as they relate to optional delivery methods
<i>Personnel skills</i>	Accounting	Management	Economics and planning	Managerial "common sense"	Management and planning	Political, coordinative, and knowledge relevant to system-wide mission	Management, planning, and communications
<i>Critical information</i>	Objects of expenditures	Activities of agency	Purposes of agency	Program effectiveness	Purpose of program or agency	Does program or agency further the system-wide mission?	Activities of agency
<i>Policy-making style</i>	Incremental	Incremental	Systemic	Decentralized	Incremental and participatory	Systemic and aggressive	Incremental, participatory, and decentralized
<i>Planning responsibility</i>	Largely absent	Dispersed	Centralized	Comprehensive, but allocated	Decentralized	Centralized	Joint with central budget agency
<i>Role of the budget agency</i>	Fiscal propriety	Efficiency	Policy	Program effectiveness and efficiency	Policy prioritization	Attainment of a system-wide mission	Assure accountability