

# ZERO BASED BUDGET

- If some one take an approach suggested in the Zero Based Budget practice, one would not considered what has been happening in the past but would start from scratch.
- First, number of employees would be counted
- Second, number of working days in an year would be ascertained.
- Third entitlement of tea per day would be asked for.
- Finally, cost per cup of tea would be worked out by actually going to the market, purchasing the ingredients and making tea in the office as an experiment.