

## ***DRAWING UP THE FINANCIAL BUDGET IN THE CASE OF A PUBLIC TRANSPORTATION COMPANY***

Author **Sorin Adrian Achim**

*N/A*

Author **Monica Violeta Achim**

*N/A*

Author **Mirela-Oana Pinte**

*N/A*

Author **Alin - Ionel Ienciu**

*N/A*

### ***Abstract:***

*The drawing up of the companies' budget represents one of the most important instruments through which is accomplished an efficiency management, the evaluation of companies' performances and personnel motivation. Public local transportation companies usually use budgets as comparison benchmarks for the performances they obtain in their current activity. These budgets represent an essential part in the unfolding of each company's activity. This paper presents the drawing up of the financial budgets with a public local transportation company, referring to the drawing up of purchase budgets, investments budgets and cash flows budgets.*

***Keywords:*** financial management, budget, financial budget, profit center

***JEL codes:*** M 41