AN IDENTIFICATION OF THE BARRIERS TO ESTABLISHMENT OF PERFORMANCE BASED BUDGETING: EVIDENCES FROM THE IRANIAN MINISTRY OF ECONOMIC AFFAIRS AND FINANCE

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ABSTRACT

T*his research aims to identify the barriers to establishment of performance based budgeting in the Iranian Ministry of Economic Affairs and Finance. To do so, the three branch model was used. The statistical community of research is comprised of all the managers, deputies and personal involving in the departments related to performance based budgeting at the Ministry. According to Cochran sampling formula and with using the simple randomly sampling method, 194 individuals were selected for whom the questionnaires of the research were given. The data from the questionnaires was analyzed by fitting the structure equation model. It was found that the individual barriers including the behavioral, underlying and structural ones play vital role in establishment of performance based budgeting the Ministry. Also, the findings indicated that the structural and underlying barriers interacted with behavioral barriers. The result from ranking the barriers by using Friedman test showed that the priority of barriers in terms of significance is structural, behavioral and underlying, respectively.*

Key words: structural barriers, behavioral barriers, underlying barriers, performance based budgeting, Iranian Ministry of Economic Affairs and Finance

1 . Introduction

Budgeting is an effective tool for correct management of public affairs. As a vital device for the government, the budget can comprehensively reflect all of the plans and efforts of the government while also playing a significant role in development of national economy (Babayi, 2007) since the government performs all of its financial operations including earning and paying expenses of implementing several plans within the framework of budget law. In the traditional budgeting system, such factors as efficiency, efficacy, saving and output were mostly ignored for investing the sources. Therefore, the sources were not correctly used and even sometimes wasted. On the other hand, increased or decreased budget were subject to the political decision and influence of the persons and the negotiation power together with the responsiveness of the managers and measurement of their responsibility faded (Panahi, 2008) thus, awareness of the managers and decision makers across the micro and macro level for new method of budgeting, together with reasonably using the source and optimally allocating them, budget transparency, better responsiveness and improvement of studying the performance of the managers will provide a better ground for improvement and effectiveness in public organizations.

In addition, it can improve efficacy together with preventing incorrect utilization of the public properties while also providing a situation for justified and desirable distribution the national sources. Therefore, many of the developed countries and developing countries of the world tried their best to increase productivity and to establishment a relationship between the strategic goals with operational plans and budgeting system in order to change in the performance based system (Najar Saraf and Hasanabadi, 2008). Modification of the budgeting system in the national organization of the management and planning was seriously emphasized since 2000. Also, in a two stages plan which was enacted by the government economic association in this term, budget preparing was considered as a midterm objective within the operational method. Indeed, the performance based budgeting is a plan budget which correctly analyses implementation of the plans in view of their benefits and cost analysis. Finally, it leads to better management of implementing the plans, operations of the individual units. Therefore, a movement toward performance based budgeting extends and maintains the accounts and the details of the financial affairs of the organizations (Varmazyar,2009).

Performance based budgeting seeks two increase the decision makers' perceptions of the links of the requested sources and the results of the operations. This issue is important for maintaining and institutionalizing the modification of the operational management. An operational budget identifies all activities which are directly or indirectly required for performing a plan. In addition, it estimates its expenses and with this regarding the level of the organization, the managers must have updated and correct information on expenses and performance so that they can effectively manage the resources(Ebrahimi nejad,2010).

According to the investigation done in Iran, Australia, Ghana, Brazil which use the expriences of the Performance based budgeting of such countries as USA, Canada, Chile, England, South Korea, Malaysia, the factors for establishment of Performance based budgeting system could be divided in three sectors including the underlying, structural and behavioral barriers. The undelying factors refer to the public conditions of the country in political, economic, social, regulatory areas, the structural factors refer to the features of the organizations and the public firms which get the budget and the behavioral factors refer to individual occupational, educational features of the managers and experts (Babakhani and Rasoli, 2012). Given the fact that the Performance based budgeting system hasn't been appropriately utilized in Iranian public organizations and hasn't also been institutionalized, the current research is intended to study the barriers to establishment of this kind of budgeting. Hence, these barriers have been studied in three divisions including the structural, underlying and behavioral barriers.

2 . Theoretical basics and a literature review

Performance based budgeting is referred to the annual Performance plan which indicates the relationship between the allocated cashes of a plan and the result from implementing the plan. This means that with any amount of allocated credit, a certain set of objectives should be provided. Therefore, this kind of budget should clearly indicate the relationship between the credit invested by the government and the results given to the general public (Almasi, 2011). Indeed, in addition to determine correctly the operations of a plan, the expenses of the individual plan should exactly be estimated (Babakani, 2004). Performance based budgeting creates objective methods for documenting the achievements. This method of budgeting is a valuable recognition tool for reaching a deep and infrastructural perception of the relationship between the sources and performance. If appropriately preferred, the Performance budgeting can clearly show the executive performance of the plans. Also, it can determine the bases of the expected outputs and operational objectives of the plans by using the indices of the operation. Therefore, it is a very effective tool which indicates the expenses done in an area together with its impacts on the quality and quantity of the results (Barezlay, 2001).

This kind of budget is a good base for comprehensive system of performance evaluation within the framework of the strategic plan for the organization and can indicate how the invested credit can influence on the performance of the plan and its consequences on the final results (Mirzayi, 2007). The process of Performance based budgeting includes the following stages (Kodbache, 2006): determination of the objectives and goals: estimation of the plans required for materializing the objectives and determining the quantitative indices for estimating performance of the individual plans. The key feature of Performance based budgeting system is integration the objectives of budget management system with appropriate responsiveness (Mcgill, 2006). In the other words, a good performance will be encouraged while an undesirable performance will be punished. The experiences tell that the success of the system has been provided according to its permanence by the respective executive organization and with gradual application of the performance standards (Khezri, 2010).

The most important factors of Performance based budgeting system is a plan includes a set of operations or projects under the supervision of the executive organization which can help materialized the operational objectives of the plan by using the existing sources in order to reach the method and objective. Therefore, budgeting and accounting should be done in a manner by which the expenses and revenues of a plan or operation could be determined for the decision makers. With respect to the above mentioned features, a budgeting system based on desirable performance should have 3 characteristics (Hosseini et all, 2013): the structural of a plan should be defined within a strategic extensive framework: the budget frame work should be defined in a manner by which decision making and prioritization could be facilitated. Its structure should in a way that responsiveness could be reinforced.

The most important objectives and benefits of Performance based budgeting include(diamond, 2003): guarantying and strengthening responsiveness across different levels of management, materialization of output directed approach, granting the necessary authorities to the managers for selecting the required inputs in order to produce the expected outputs, permanent evaluation of the performance of the mangers and using the results as a basis for determination the criteria of credit allocation and decision making in relation to performance evaluation of the managers, producing managerial financial information in relation to increase, decrease and allocation of budget credits, freedom from routines and reaching long term plans and expenses according to the plan, increasing the capability of managers in managing financial, physical, human, informational sources, reducing corruption and rent seeking across different levels of execution and decision

making, providing a current bases for making decision on resource allocation, determination of expected and measurable results, in concentration of decision making process on the most important issues and challenges which each executive organizations face and creating a reasonable process for decision making on budget directly related to planning, execution, control, evaluation and reporting of the performance.

However, there are some challenges for establishment of this budgeting and if the challenges for establishing this budgeting are not well identified, it will not be perfectly established (Johan and Franc, 2006). According to Gustafson (2000), some of the challenges for this kind of budgeting include: difficulty in defining the activities of a plan, complicatedness in identification of the expenses of the operations difficulty in justification of the budget for annual performance plan, difficulty due to changes in credit allocation and budget structure, creating resistance by the managers of the plan, complicatedness of the process of improving information technology systems ,lack of congruency among the policy making institutes in order to pave the ground and provide the requires facilities, lack of justification for levels of planning and budgeting for the managers and experts at public organizations.

Lack of congruency for the common frameworks of accounting with desirable system of accounting of budget, lack of required facilities by the national organization of management and planning and the Ministry of Economic Affair and Finance in order to provide an organizational environment for implementing the operational budgeting in executive organizations, lack of a hardware system and software plan together with lack of specialized personal for financial affairs, delay in establishment of comprehensive performance management in the organization as a prerequisite for p Performance based budgeting.

According to Hassan Abadi and Najar Saraf (2008) and with respect to the legal requirement of the Islamic Council Parliament, the section 13 of the act 1 of the budget law of 2003 and part 2, section 2, act 4 of the laws for budget at 2004,2005 and articles 138, 144 of the law for forth development plan, executive By-law, article 16 of the national services law and with respect to implementation of article 219 of the law for fifth development plan quoted at the proposed budget for 2016, it has been clearly stated that government is required to pave the way for correct establishment of performance based budgeting in executive organizations.

Such factors as planning, cost analysis, supervision, control and evaluation, change management, motivation system and responsiveness system are considered as factors for implementing the Performance based budgeting system. Planning, cost analysis, control and evaluation are considered as main factors while the factors including change management, motivation system and responsiveness system are considered as the contributing and enabling factors(Yosefi Nejad, 2007). However, another classification of the barriers to establishment of Performance based budgeting could be provided as based on the 3 branch model developed by Mirzayi Aharanjani (1997). He managed to measure the factors influencing on organizational processes including 3 branches of structural, behavioral and underlying ones. The relationship between the structural, behavioral and underlying factors in his model is a way that no organization event could be occurred out of interaction of these 3 branches.

In the other words, the relationships between these branches are so close and they couldn't be separated in practice. Indeed, there is a kind of necessary relationship between 3 branches. The structural damages which are the basic factors, combined discipline and arrangement discipline destroy main elements which shape an organization and also the main structure of the organization which include physical and natural structures, the economic and financial structure, human structure and information structures face with crisis: the behavioral damages which are basic factors: they face the organization to crisis in terms of various human

behaviors and in consequence the organization's functions. The underlying damages which are the basic factors, the relationship and good interaction and appropriate reaction of the organization will be destroyed and in consequence crisis occurs in such relationship, the structural, behavioral and underlying factors interact permanently within systematic relationship and the 3 branches are from the same dominant type while there is no different mode. Therefore, the distinction and recognition of the 3 aspects of organizational life is solely theoretical and is done in order to analyze knowing the conception and organizational phenomena. (Mirzayi, 1996)

Some researchers as Babakhani and Rasoli(2012),Mahmoodi (2007). And Ghodrati and Fatahi (2011) regarded the barriers to establishment of performance based budgeting system included underlying, behavioral and structural, also, they mentioned the barriers influence each other. Kalantari and etal (2013) studied the barriers to establishment of performance based budgeting in the Ministry of cure, Health and Medical education. The results showed that there is a correlation between indices of financial information system, performance measurement system, financial management system, organizational structure, human forces and legal requirements with lack of establishment of performance based budgeting. Moradi and etal (2012) addressed the feasibility study of performance based budgeting according to Shah model in a research. According to Shah model, the results were evaluated as negative by the subjects in relation to three dimensions of capability of performance evaluation, human capability and technical capability AND there required capability for implementing performance based budgeting. Moradi and etal (2013):there isn't appropriate authorities including legal, procedural and organizational authorities in the municipality of Shiraz. Additionally, for 2 aspects including political approval and managerial approval, there is good condition. However, for other aspects of approval, motivational approval, there isn't appropriate incentives for the implementation, also the results indicated that performance based budgeting is cost effective at the municipality of Shiraz. Finally, for comparing the views of different groups, the results indicated that, except for two variables including the technical capability and legal authority.

There is no significant different between the views of the groups and different rankings of the employees. In the other words, in terms of existence or inexistence of the required infrastructure for the implementing performance based budgeting, there is common sense except the two mentioned variables. In addition, Borzozade (2014) considers the barriers to performance based budgeting as including reaching agreement on good criteria of performance, thematic measurement of the operations, lack of sufficient data on costs. Therefore, performance based budgeting needs reliable information on the expenses of production units. Measuring operation's size and estimation of the expenses which in order to evaluate the expenses two methods, including the finalized price accounting and time calculation are used. Mashayekhi and etal (2015) studied the feasibility of designing and establishment performance based budgeting at Iranian public University.

Here, the budgeting system of Iranian public Universities is identified and, with respect to the literature on budget and experiences of other developed countries on budgeting in Universities, the necessity for establishing and operational budgeting system is emphasized in terms of applying the performance based costing system. They found that there should be a set of clear indices in order to measure the educational performance of the Universities and for completing the operational budgeting in order to analyze the existing information and the trends.

3 . Research hypothesizes

According to the theoretical principles and research literature history, the following hypothesis are formulated:

The main hypothesis: structural, underlying and behavioral barriers have impact on establishment of performance based budgeting on Ministry of Economic Affairs and Finance.

1. The subsidiary hypothesis: structural barriers have impact on establishment of performance based budgeting on Ministry of Economic Affairs and Finance.
2. The subsidiary hypothesis: underlying structure (environmental) barriers have impact on establishment of performance based budgeting on Ministry of Economic Affairs and Finance.
3. The subsidiary hypothesis: behavioral (content) barriers have impact on establishment of performance based budgeting on Ministry of Economic Affairs and Finance.
4. The subsidiary hypothesis: structural, underlying and behavioral barriers have the greatest effect respectively on establishment of performance based budgeting on Ministry of Economic Affairs and Finance.

4 . Reasearch Methodology

This current research is intended to identify the barriers to establishment of performance based budgeting on Ministry of Economic Affairs and Finance, therefore, this study is considered as the applied research. In order to test hypothesizes, the required information have been processed after collecting stage and were analyzed through SPSS and AMOS software. To measure the normalization of observations, Kolmogorov-Smirnov test and measurement of relationship between variables were done by estimation of Pearson correlation coefficient and fitness of structural equation.

The good model fitness were evaluated based on Chi2, GFI<AGFI, RMSEA. Also, the priorities of each barrier in obtained factor loading analysis were determined by Friedman non-parameter. The statistical community of this research consisted of all mangers, assistants, specialized employees of relative offices with performance based budgeting on Ministry of Economic Affairs and Finance in 2014 were equal with 392 subjects.

The statistical sample of research based on the Cochran sampling relation was included of limited size of 194 and the statistical community of research was selected through simple random method. To identify the barriers to establishment of performance based budgeting, researcher constructed questionnaire were designed in the frame of 44 questions and after the validity by the reliability were confirmed, the questionnaire were distributed and collected during a pilot test. The Cronbach alpha coefficient (./882) was estimated which showed the validity of questionnaire and the research questionnaire were distributed in the total level of sample.

5- . Study findings

5.1 The demographic features of study population

68.18% of study population is man and 31.82% women. 4.04% are below 25 years, 11.11 ranging between 26 to 30 years, 32.83% ranging 31 to 35 years, 35.86% ranging between 36 to 40 years and 16.16% above 40 years. Also, 62.13% of employees have BA, 35.85%MA and 2.02% PHD and above. The findings show that 2.53% of study population are managers, 8.58% deputies, 81.82% BA and 7.07% other job classes.

9.09% with experience less than 5 years, 21.72% ranging 5 to 10 years, 25.76% ranging 11 to 15 years, 28.78% ranging 16 to 20 years and 14.65% with experience above 20 years.

5.2 Study findings based on hypotheses

To test the study hypotheses, normality of empirical distribution of scores of each of variables is evaluated by Kolmogorov-Smirnov test (Table 1). The findings of this test based on significance level above 0.05 show normality of scores of variables.

Table 1: The results of Kolmogorov-Smirnov test

Component	Significance level	Kolmogorov
Behavioral barriers (content)	0.477	0.842
Contextual barriers (Environmental)	0.748	0.678
Structural barriers	0.709	0.467
Performance-based budgeting	0.154	1.132

Based on normality of scores of variables, to evaluate linear relations between them, Pearson correlation coefficient is used. Table 2 shows the findings of linear correlation test between variables.

Table 2: The results of estimation of Pearson correlation coefficients

Variables	1	2	3	4
1 .Behavioral barriers	1	-	-	-
2 .Contextual barriers	0.726^{**}	1	-	-
3 .Structural barriers	0.613^{**}	0.065	1	-
4 .Performance-based budgeting	-0.915^{**}	-0.583^{**}	-0.821^{**}	1

The results of Table 2 show that all relations between behavioral, contextual and structural factors have negative and significant relation with performance-based budgeting. Also, the estimation of correlation coefficients between three structural, behavioral and contextual barriers shows the lack of significant relation between contextual barriers and structural barriers. The relationship between contextual and structural barriers and contextual and behavioral barriers is positive and significant. To evaluate the relations between relations of variables, structural equations' fitting is used (Chart 1).
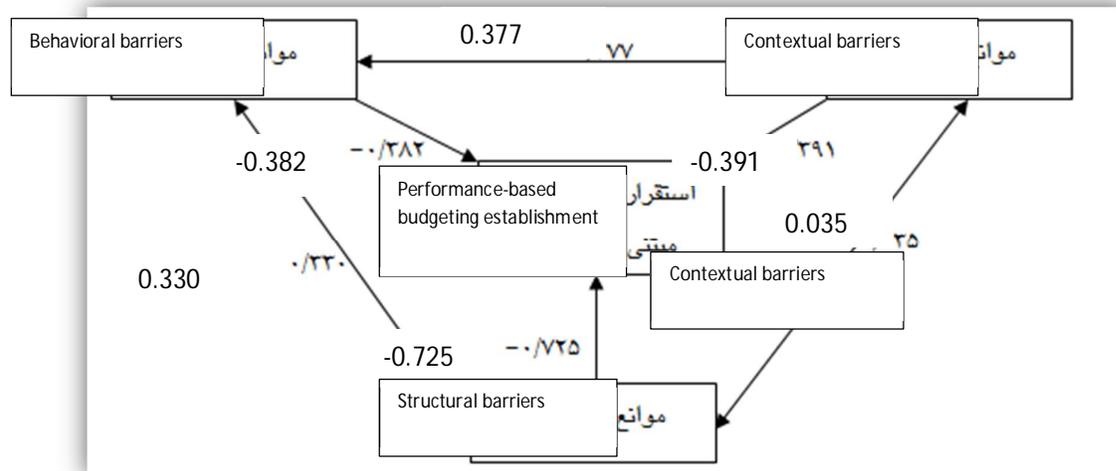
Chart 1: Estimation of structural model of study

Based on the impact coefficients of structural, behavioral and contextual barriers on establishing performance-based budgeting and the relations between barriers, we can say each of mentioned barriers have inverse impact on establishing performance-based budgeting. The relations between barriers are positive. To determine significance of estimated relations, t-student statistics test is evaluated for each of model coefficients and significance levels of these statistics are evaluated (Table 3).

Table 3: The estimation of significance test statistics of coefficients

Relations	Significance level	T statistics	Coefficient
Structural barriers ← Performance-based budgeting	$p<0.001$	-27.718	-0.725
Contextual barriers ← Performance-based budgeting	$p<0.001$	-12.556	-0.391
Behavioral barriers ← Performance-based budgeting	$p<0.001$	-9.821	-0.382
Structural barriers ↔ contextual barriers	0.359	0.916	0.035
Structural barriers ↔ behavioral barriers	$p<0.001$	7.337	0.330
Contextual barriers ↔ Behavioral barriers	$p<0.001$	8.246	0.377

Significance levels of t-student statistics in determining the significance of relations of variables in model shows that structural and contextual barriers have not significant relation at first type error level 0.05 but the relationship between behavioral barriers with structural and contextual barriers is significant and direct. The findings of this test show that impact of each of mentioned barriers on establishing performance-based budgeting is significant and inverse and it shows the support of first, second and third hypotheses at first type error level 0.05. To determine the validity of structural model, validity test and goodness of fit are applied and the results of these tests are briefly shown in Table 4.

Table 4: Goodness of fit indices of study structural model

Index	Finding
Chi-square statistics	0.781
Significance of model	0.896
GFI	0.986
AGFI	0.943
RMSEA	0.031
P(RMSEA< 0.05)	0.674

As shown based on significance level of Table 4, the study model is 0.05 at first error level saturated and is consistent with the conceptual model of study. The consistency of estimated model with conceptual model of study at error level 0.05 shows general effect of structural, contextual and behavioral barriers on establishing performance-based budgeting in economic and asset affairs ministry and it leads to the support of main hypothesis. Also, GFI and AGFI indices are estimated by 0.986 and 0.943, respectively showing the good power of model in determination of relations between variables. The test of small error of RMSEA shows that small RMSEA error at first type error level 0.05 has significance level greater than 0.05 (0.674) and small model error in this error level is supported and the fitted model has good validity to refer to the results.

As shown, for ranking the priority of each of barriers, Friedman rank test is used and the results of test are shown in Table 5.

Table 5: The results of Friedman ranking test

Component	Mean of rank	Rank
Behavioral barriers	2	**2.03**
Contextual barriers	3	**1.72**
Structural barriers	1	**2.24**
Chi-square statistics:27.475	**Significance level:0.001**	

Based on the results of prioritization of barriers in Table 5, there is a significant difference between the impacts of barriers of establishing performance-based budgeting based on three factor model. Based on the mean of ranks, structural barriers are on first priority. Ranking of these barriers in terms of the impact on performance-based budgeting establishment in economic and asset affair ministry are as structural, behavioral and contextual barriers, respectively. Thus, fourth hypothesis of study based on priority of barriers is not supported but the significant difference of priorities of barriers is supported in terms of Friedman test.

6 . Discussion and Conclusion

In this study, the barriers of performance-based budgeting in economic and asset affairs ministry with emphasis on three factor model are investigated. The required data to test study hypotheses are collected based on the distribution of researcher-built questionnaire among the experts of organization. The results of study show that structural, behavioral and contextual barriers have inverse effect on establishing performance-based budgeting. The relationship between behavioral barriers and structural and contextual barriers is significant. Based on the study findings, the lack of adequate legal requirements and lack of supportive policies of government to establishing performance-based budgeting and lack of suitable evaluation of state organizations performance from society in the form of contextual barriers on establishing performance-based budgeting can be effective. Also, the lack of homogeneity of organization strategies to establish this budgeting and lack of executive guarantee for operationalization of obliging instructions in performance-based budgeting are other barriers identified in the form of structural barriers of establishing this budgeting. Transferring accounting system condition in organizations with cost approach can be other structural barriers of establishing performance-based budgeting. Based on identification of behavioral barriers as barriers of establishing this budgeting, we can say evaluation system and unsuitable evaluation with organizational performances are most important behavioral barriers of establishing this budgeting. The lack of using evaluation methods of exact performance and lack of homogeneity of strategic planning of organization with the goals of performance-based budgeting establishing are other behavioral barriers of establishing this budgeting in economic and asset affairs ministry. Also, priority of structural barriers compared to other barriers shows the importance of executive guarantee of rules and regulations in organization. The legal regulations in the field of executive processes of organization can be fulfilled and as there is no executive guarantee of the relevant rules, there are no motivations of evaluation of good performance and creating consistency between plans and organization strategies with the aim of establishing performance-based budgeting. Thus, it is proposed that to establish performance-based budgeting, it is better to consider follow up of executive systems of organizations for operationalization of rules and regulations and review performance evaluation systems in organizations namely in economic and asset ministry. Performance-based budgeting can be trained to managers and employees of its implementation experts and specialized experts regarding the investigation and identification of structural needs of economic and asset ministry and determination of requirements of performance management system can be used to establish performance-based budgeting and management solutions can be considered and performed.

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