



## A Study of affecting contexts on operational budgeting establishment in the local register offices of Iran

**Roham Yazdanpanah<sup>1</sup>, Malek Zaidani<sup>2</sup>, Ramazan Zaidani<sup>3</sup> and Ghasem Jaknejad<sup>4</sup>**

<sup>1</sup>Faculty of Management, Allamehatabaie University, Iran

<sup>2</sup>Department of Management, Yasouj Branch, Islamic azad University, Yasouj, Iran

<sup>3</sup>Department of Management, Yasouj Branch, Islamic azad University, Yasouj, Iran

<sup>4</sup>Department of Management, Yasouj Branch, Islamic azad University, Yasouj, Iran

### ABSTRACT

*The aim of this study is investigating the context affecting on the establishment of the operational budgeting system in Civil Registry Organization. Present research in terms of purpose is functional and the method of study is a descriptive survey. The statistical population in this research include all financial accounting and budget and financial experts in Civil Registry Organization. According to statistics received, financial accounting and budget and financial experts are 120 people that 113 questionnaires analyzed. For analyzing data is used descriptive and inferential statistics by using the SPSS software. Validity of questionnaire measured through the content validity. Reliability of questionnaire measured on previous research. Research findings are as follows: Environmental factors affect the establishment of the operational Budgeting in Civil Registry Organization; Organizational factors affect the establishment of the operational Budgeting in Civil Registry Organization and human factors affect the establishment of the operational Budgeting in Civil Registry Organization.*

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### INTRODUCTION

#### Introduction and Problem Statement

Participative management and professional ethics are two important issues that attention to them is very important in all societies and organizations. A dynamic management problem statement

The most important financial plan and a list of income and expenditure in every government is a program that known as the annual budget. There are several different methods to streamline of budget. In different decades, different approaches have been proposed for regulating the annual budget which include traditional budgeting, budget plan, zero-based budgeting, budget planning and operational budget system (Johan, 2006)

In fact, one of the most effective approaches to budgeting is budgeting system that based on the defined cost of outputs. In this system, a hierarchy of program, project and activity is defined, so that based on standards and norms related to each activity can be achieved to the cost of that activity. For each activity or decision making units are defined criteria which is measured in a qualitative or quantitative way, these indicators could include human resources or the running time of each activity that if appropriate infrastructure as good as is provided, the cost of each activity will be determined on the basis of defined criteria and indicators.

In this case, it can be calculated that each activity, each project and each plan at the highest level; to what extent

leadings organizations or government to short-term, medium-term and long-term goals. For the implementation of performance-based budgeting system, infrastructure such as the establishment of cost accounting system is necessary. Operational budgeting is an ongoing process that involves all executives in the organization from the head of the organization to the organization managers and managers of subsidiaries. This process involves a feedback cycle that places the right information in the hands of senior managers to manage their activities. An operating budget will ultimately lead to more effective exploitation from the organization resources. Managers will be able more effectively to exploit resource in line with achieving to the expected goals in the budget.

the most basic benefits of operational budgeting include:

1. **A valuable tool for detection:** operational Budgeting is a valuable tool to creating a fundamental perception from the reconciliation between resources used and created performance.
2. **Certain tool to justify the budget:** An effective operational budget offers a more transparency about the performance of plans, organizations and units compared with the current conventional budget.
3. **comprehensive performance management system infrastructure and starting point for monitoring the effectiveness:** Operating budget can be Infrastructure of establishing a comprehensive system of

performance management in the context of an organization's strategic plan.

**4. The possibility of two-part goals existence in plans:** an operating budget provides capability of designing the two-part goals in order to measuring the dimensions of the "cost" and "result".

**5. Providing information about the comparable unit costs:** operating budget produce the useful comparative information for organization. Managers can also to enjoy from the comparative information for better understand of their executive action.

**6. Ability to concrete and effective decisions:** operational budgeting facilitates the possibility of concrete and effective decisions in the case of supply of services.

Equitability and coordination of budgetary and accounting classifications and comparing them with the organizational composition of governmental agencies on the one hand and the relationship between planning, budgeting and public accounting from the other side is necessary for operating budget and creation of information to manage resources and public funds (young, 2003).

Since the budget is lifeline of government, the government is done all its financial activities in the framework of the budget. On the other hand, since on traditional budgeting system important factors such as effectiveness, efficiency, economy and efficiency in the face of resource consumption are ignored, therefore, the resources are not used and properly wasted. One of the approaches proposed for funding and better management of budgeting is operational budget instead of traditional budget.

Thus, according to the above-mentioned, in this research the researcher aims investigating the context affecting on the establishment of the operational budgeting system in Civil Registry Organization. So in this regard, presence of three necessary contexts includes environmental, organizational and human will be examined for the establishment of the operational budgeting in Civil Registry Organization.

#### **Operational Budgeting**

Operational budgeting is a combined annual performance plan and annual budget which shows the relationship between the level of plan funding and expected results. It also emphasizes that a goal or set of goals to be achieved with a certain amount from the credits. An operational budgeting, in addition to the allocation of activity costs define all (direct and indirect) activities required to support a plan (Ansari et al, 2009).

General Accounting Office defines operational budgeting follow as: A concept that relate performance information to budget (mahdavi, 2007). The nature and basis of the operational following is on four principles:

1. Measurement method of work and activity;
2. Finished cost Accounting;
3. use of software's;
4. Use of standards (Mahdavi, 2007).

#### **The problems of the operational budgeting implementation**

**Environmental factors:** Environmental factors refers to factors such as political factors and government support

from budget through creating the regulatory requirements of organizations responsiveness to community.

**1. Political factors:** Refer to factors such as conditions and specific characteristics affecting on every type of political system and concord of legislature and executive.

**2. Operational Audit:** Regular and systematic process to evaluate the effectiveness, efficiency and economy of operations and reporting the assessment results with scientific recommendations to competent persons to improve operations

**3. Support of government than budget by establishing legal requirements on budget:** Further simplify of legal procedures and eliminating the red tape.

**Technical and process factors:** Technical and procedural factors refers to factors such as strategic planning, determining indicators in the budget, indicator validation in the budgeting, management information System, change of proper accounting and reporting system. The absence of these factors leads to lack of proper implementation of the operational budget.

#### **Human factor:**

**Education:** number of training hours everyone in year.

**Conditions of fulfilling jobs:** characterize, experience and skills that job incumbent should be have for Fulfilling jobs.

**Reward and punishment system:** Important tools that managers can use to motivate employees towards conduct the organization's objectives.

**Suitable pay and benefits system:** fitness between the income and benefits is with the cost of living and the type of workload which disproportion between the two variables leads to dissatisfaction (fattahi et al, 2012).

#### **Contexts of implementation of operational Budgeting**

##### **A: In the field of organizing and structure**

- 1) Separation of the functions of government to the affairs of governance, tenure and Implementation;
- 2) contexts for private sector participation in affairs;
- 3) proportional between the size and scale of government;
- 4) having a more flexible, efficient and effective administrative structures

##### **B: In the field of strategic management**

1. Logical and timely communication between budget and performance
2. Efficient use of available resources and capacity due to resource constraints and explaining the priorities of their operation
3. Providing a competitive environment in matters
4. creating the facilitate along with careful for monitoring and evaluating the performance of employees, managers and systems;
5. Development of appropriate mechanisms to pursue and achieve the goals and plans.

##### **C: In the field of human resource**

1. The appropriateness of the pay system with performance
2. Creation of competition in attracting and maintaining the skilled and efficient manpower;
3. Creation of evaluation system and appropriating encourage and creation mechanisms and designing the appropriate career

4. Creating the balance in the structure (composition and distribution) of public sector manpower.

**D: In the field of Administrative technology and work processes**

1. Removing the abolished and traditional budgeting methods and procedures;
2. Distribution of resources based on scientific priorities and operational activities regardless to individual interests and group tendencies
3. Taking advantage of new technologies to reduce the influence of people Interference on decisions;
4. Infrastructure to creation of e-government

**Research literature**

Norman (2005) in research with title operational budgeting in the UK resulted that one of the main problems in the establishment of operational Budgeting in public organizations is the lack of skilled and informed Human resource. One way to solve this problem is holding the educational courses.

Lavern (2005) in research with title reviews and analysis about the use of operational budgeting system in urban representation of California indicated that despite of widespread use of operational Budgeting, its performance is very limited. However, the use of this system increases efficiency.

Albert (2005) in research with title operational budgeting concluded that Sufficient information on performance measurement is necessary to provide enough information to the government.

Mark & Jim (2004) in research with title "what do the operational budgeting? (An analytical review of empirical knowledge)" resulted that empirical knowledge about operational budgeting on a large scale is only restricted to methodology and does not provide the basis for conclusive conclusions about the system efficiency.

Andrews (2004) indicated that there is the possibility of performance-based budgeting in states that is professional and expertise ability to the more changes, there are more changes in this place and officials have a more authority to make changes and the rate of change acceptance is higher.

Brones and Lie (2004) resulted that by using indicators of effectiveness has been decreased rates of productivity in the state budget from 1990 to 2000 slightly. They also found that in periods when levels of financial resources has changed, these indices are also greatly improved.

Gack (2003) in research with title operational budgeting to plan budgeting indicated that for creating the operational budgeting any structure of plan should be more widely set and the new system should be accountable to budgetary reasons.

Robert & Fronco (2008) in research with title Reviewing the operating budget perspectives in federal government concluded that Parliament should be allow resources to be transferred to the following year, audits increased and resources allocated sufficiently.

**Research Objectives**

**Main objective**

Investigating the context affecting on the establishment of the operational Budgeting system in Civil Registry Organization

**Sub-objectives**

Investigating the impact of Environmental factors on the establishment of the budget system in Civil Registry Organization;

Investigating the impact of organizational factors on the establishment of the budget system in Civil Registry Organization;

Investigating the impact of human factors on the establishment of the budget system in Civil Registry Organization.

**Research Hypothesis**

**First Hypothesis:** Environmental factors affect the establishment of the operational budgeting in Civil Registry Organization.

**Second Hypothesis:** Organizational factors affect the establishment of the operational budgeting in Civil Registry Organization.

**Third Hypothesis:** Human factors affect the establishment of the operational budgeting in Civil Registry Organization.

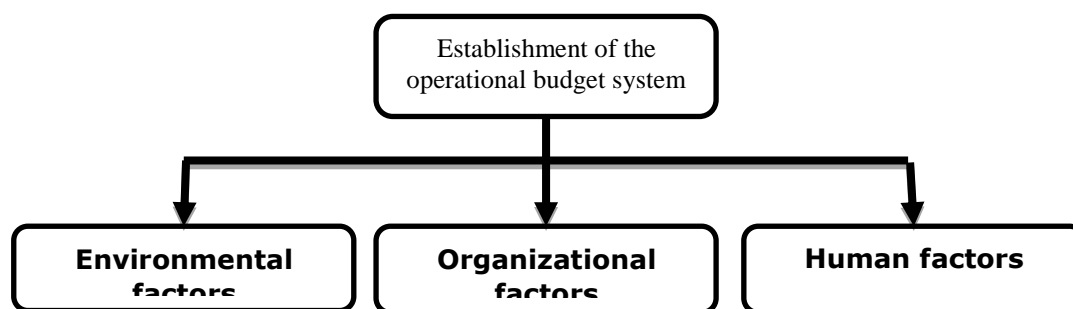


Fig 1: conceptual model

**Research methodology**

The aim of this study is investigating the affecting context on the establishment of the operational budgeting system in Civil Registry Organization. So, present research in terms of purpose is functional and the method of study is a descriptive survey. In the present study, initial data collected through library studies. Data related to results and objectives of the study was used questionnaire survey. The questionnaire used in this study is a questionnaire with 30 questions with regard to the scale Likert with anchors strongly disagree (= 1) and strongly agree (= 5). The statistical population in this research include all financial accounting and budget and financial experts in Civil Registry Organization. According to statistics received, financial accounting and budget and financial experts are 120 people. Due to the limited population, questionnaire was distributed among all of them and 113 questionnaires were returned that used for the analysis. For analyzing data is used descriptive and inferential statistics by using the SPSS software. Validity of questionnaire measured through the content validity. In order to evaluate the validity of the data achieved through instrument (questionnaire) readers, advisors, and experts. Reliability of questionnaire measured on previous research such as sadrhaghighi et al (2012) with

the Cronbach's alpha. Cronbach's alpha for environmental, organizational and individual factors is 0.78; 0.80 and 0.76 respectively which indicated that the reliability is Suitable.

Variables	Dimensions	Number of Questions
establishment of Budgeting	operational budgeting	1-30
Environmental factors	Environmental factors	1-6
Organizational factors	Planning Management	7-8
	Organizational Management	9-12
	Change management	13-14
	Financial management	15-18
	Performance management	19-21
	Information System Management	22-24
Human Factors	Personal Factors	25-30

Table 1: research dimensions and questions

In order to assess the reliability was calculated the correlation of each question with the total score that results has been shown in Table 2:

Number	questions	Internal correlation
1	Lack of support from the central organization is the main factors of the implementation of the operational budget.	0.533
2	Mismatch the existing rules and regulations is affecting factors on the non-implementation of the operational budget.	0.459
3	Lack of transparency the rules is the main factor of the implementation of the operational budget	0.486
4	The lack of laws rules implementation is the affecting factor on implementation of the operational budget.	0.371
5	The number of legislative bodies is affecting factors on the non-implementation of the operational budget.	0.450
6	Lack of awareness and knowledge of budget experts is affecting factors on the non-implementation of the operational budget.	0.409
7	Non-compliance of strategic planning is affecting factors on the non-implementation of the operational budget.	0.611
8	Non-compliance of short-term planning is affecting factors on the non-implementation of the operational budget.	0.531
9	Non-compliance of organizational structure is affecting factors on the non-implementation of the operational budget.	0.551
10	Lack of coordination and integration between units is affecting factors on the non-implementation of the operational budget.	0.555
11	Lack of participation and development of areas of expertise is affecting factors on the non-implementation of the operational budget.	0.290
12	Lack of procedures and accountability tools is affecting factors on the non-implementation of the operational budget.	0.436
13	Resistance and resistance of managers against change and employees is affecting factors on the non-implementation of the operational budget.	0.545
14	Not-providing the context for change is affecting factors on the non-implementation of the operational budget.	0.533
15	Lack of determination the price of services is affecting factors on the non-implementation of the operational budget.	0.557
16	Lack of using the costing systems is affecting factors on the non-implementation of the operational budget.	0.481
17	Non-compliance of financial rules and regulation is affecting factors on the non-implementation of the operational budget	0.569

18	Lack of using the accrual accounting system is affecting factors on the non-implementation of the operational budget	0.551
19	Non-compliance of informational system is affecting factors on the non-implementation of the operational budget	0.526
20	Lack of accountability in organization's databases is affecting factors on the non-implementation of the operational budget	0.583
21	Non-compliance of The quality and quantity of information sources is affecting factors on the non-implementation of the operational budget	0.376
22	Not determination the quantitative indicators of performance is affecting factors on the non-implementation of the operational budget	0.606
23	Not determination the performance indicators to evaluate is affecting factors on the non-implementation of the operational budget	0.587
24	Not determination financial and budget indicators is affecting factors on the non-implementation of the operational budget	0.560
25	Non-compliance of employees expertise and skill is affecting factors on the non-implementation of the operational budget	0.579
26	Non-compliance of employed and job specification is affecting factors on the non-implementation of the operational budget	0.404
27	Lack of the necessary and adequate training is affecting factors on the non-implementation of the operational budget	0.579
28	Not participating managers and experts in training is affecting factors on the non-implementation of the operational budget	0.329
29	disproportion of wages and benefits is affecting factors on the non-implementation of the operational budget	0.360
30	Inability to cause of employee motivation is affecting factors on the non-implementation of the operational budget	0.335

Table 2: correlation of each question

Value of Kaiser-Mayer-Olkin must be at least 0.7 or more.  
In this study, the KMO index is 0.813 and because this value is higher than 0.70, the number of people is sufficient

for the analysis. Table 3 shows the Bartlett test and KMO index for reviewing the adequacy of the content sample

Statistics	test
<b>KMO</b>	0.813
<b>Bartlett test</b>	99.359
<b>df</b>	3
<b>sig</b>	0.000

Table 3: Bartlett test table and KMO index for reviewing the adequacy of the content sample

In this study, for the reliability test with using the software SPSS Cronbach's alpha calculated 0.88 for the whole questionnaire. Table 3 present the Cronbach's alpha coefficient for the questionnaire components

Statistics	test
<b>operational budgeting</b>	0.88
<b>Environmental factors</b>	0.77
<b>Organizational factors.</b>	0.72
<b>Human Factors</b>	0.81

Table 4: Cronbach's alpha coefficient of the questionnaire components

In the table 5, since the stretch of all variable is between 2 and -2 and obtained significant level is higher than 0.05 for all variables can be concluded that all the variables are normal.

variable	Elongation	Kolmogorov - Smirnov	sig
operational budgeting	0.284	0.958	0.433
Environmental factors	0.525	0.431	0.856
Organizational factors.	-0.522	0.718	0.678
Human Factors	-0.097	0.732	0.658

Table 5: The descriptive statistics of variables

Gender of respondents are: 86 people man (%76.1) and 27 people female (%23.9).

Gender	Frequency	%
man	86	76.1
female	27	23.9
Total	113	100

Table 6: Gender of respondents

Age of respondents are: 10 people under 30 years (%8.8), 67 people 31 to 40 years (%59.3), 30 people 41 to 50 years (%26.5), 6 people over 50 years (%5.3).

Age	Frequency	%
under 30 years	10	8.8
31 to 40 years	67	59.3
41 to 50 years	30	26.5
over 50 years	6	5.3
Total	113	100

Table 7: Age of respondents

Experience of respondents are: 11 people under 5 years (%9.7), 43 people 6 to 10 years (%38.1), 10 people 11 to 15 years (%8.8), 19 people 16 to 20 years (%16.8) and 30 people 21 to 30 years (%26.5).

Experience	Frequency	%
under 5 years	11	9.7
6 to 10 years	43	38.1
11 to 15 years	10	8.8
16 to 20 years	19	16.8
21 to 30 years	30	26.5
Total	113	100

Table 8: Experience of respondents

### Research Hypothesis

**First Hypothesis: Environmental factors affect the establishment of the operational Budgeting in Civil Registry Organization.**

Model	R	R <sup>2</sup>	Adjusted R <sup>2</sup>
The impact of environmental factors on the establishment of the budget system	0.809	0.655	0.651

Table 9: The impact of environmental factors on the establishment of the budget

	sum of squares	df	average of squares	F	sig
Regression	20.828	1	20.828	210.352	0.000
Remaining	10.991	111	0.099		
total	31.819	112			

Table 10: Variance analysis of the impact environmental factors on the establishment of the budgeting system

statistic	t	Standardize d coefficient	Not-Standardized coefficient		sig
		β	Standard error	B	
Fixed amount	9.10	0.809	0.158	1.435	0.000
Environmental factors	14.5		0.040	0.586	0.000

Table 11: Model coefficients of the impact environmental factors on the establishment of the budgeting system

The tables 9, 10 and 11 shows the results of the data analysis indicated that significant level between environmental factors and establishment of the budgeting system is  $0.001 > P$ . So, Environmental factors affect the establishment of the operational Budgeting in Civil Registry Organization with 95% confidence.

**Second Hypothesis: Organizational factors affect the establishment of the operational Budgeting in Civil Registry Organization.**

Model	R	R <sup>2</sup>	Adjusted R <sup>2</sup>
The impact of organizational factors on the establishment of the budget system	0.787	0.772	0.770

Table 12: The impact of organizational factors on the establishment of the budget

	sum of squares	df	average of squares	F	sig
Regression	24.555	1	24.555	375.228	0.000
Remaining	7.264	111	0.065		
total	31.819	112			

Table 13: Variance analysis of the impact organizational factors on the establishment of the budgeting system

statistic	t	Standardized coefficient	Not-Standardized coefficient		sig
		$\beta$	Standard error	B	
Fixed amount organizational factors	5.18	0.878	0.151	0.78	0.0
	9			6	0
	19.3			0.78	0.0
	7			7	0

Table 14: Model coefficients of the impact organizational factors on the establishment of the budgeting system

The tables 12, 13 and 14 shows the results of the data analysis indicated that significant level between organizational factors and establishment of the budgeting system is  $0.001 > P$ . So, organizational factors effect on the establishment of the operational budgeting in Civil Registry Organization with 95% confidence.

**Third Hypothesis: Human factors affect the establishment of the operational budgeting in Civil Registry Organization.**

Model	R	R <sup>2</sup>	Adjusted R <sup>2</sup>
The impact of human factors on the establishment of the budget system	0.682	0.465	0.460

Table 15: The impact of human factors on the establishment of the budget

	sum of squares	df	average of squares	F	sig
Regression	14.806	1	14.806	96.599	0.000
Remaining	17.013	111	0.153		
total	31.819	112			

Table 16: Variance analysis of the impact of human factors on the establishment of the budgeting system

statistic	t	Standardized coefficient	Not-Standardized coefficient		sig
		$\beta$	Standard error	B	
Fixed amount human factors	9.84	682	0.189	1.861	0.00
	9.82		0.052	0.516	0.00

Table 17: Model coefficients of the impact human factors on the establishment of the budgeting system

The tables 15, 16 and 17 shows the results of the data analysis indicated that significant level between human factors and establishment of the budgeting system is  $0.001 > P$ . So, human factors effect on the establishment of the operational budgeting in Civil Registry Organization with 95% confidence.

**Friedman test**

Friedman test is used to compare the average rating.

Friedman test is used for prioritization and variables ranking based on the greatest impact on the dependent variable.

variables	Average Rating
Environmental factors	2.24
organizational factors	1.97
human factors	1.79
Test	Amount of test
Number	113
Chi-square test	12.820
df	2
Sig	0.002

Table 18: Friedman test

According to Table 18, Friedman test shows that average rating of research variable respectively from highest to lowest rank pertains to environmental factors with an average value 2.24; organizational factor with an average value 1.97 and environmental value with an average 1.79



## Discussion and conclusion

The aim of this study is investigating the context affecting on the establishment of the operational budgeting system in Civil Registry Organization. Research findings are as follows: Environmental factors affect the establishment of the operational Budgeting in Civil Registry Organization. The results of this hypothesis is consistent with results following: Daneshfard and Shiravand (2012); boroun and noursina (2012); sadrhaghighi et al (2012); taherpour et al (2011). Organizational factors affect the establishment of the Performance Budgeting in Civil Registry Organization. The results of this hypothesis is consistent with results following: Daneshfard and Shiravand (2012); boroun and noursina (2012); sadrhaghighi et al (2012); alimoradi and fathi (2012); kalantari et al (2011)babahaji and rasouli (2011); and human factors affect the establishment of the Performance Budgeting in Civil Registry Organization. The results of this hypothesis is consistent with results following: Daneshfard and Shiravand (2012); boroun and noursina (2012); sadahaghighi et al (2012); nourman (2008); mark and Jim (2004). As the results indicated that environmental, human, organizational factors effect on establishment of operational budgeting, recommended that: Central organization have to support from the implementation of the operational budgeting in organizations; government have to fit the existing laws and regulations for the implementation of the operational budgeting in organizations; Policy implementation laws of operational budgeting implementation have to be observed; Should be increase awareness and understanding of budget experts for the implementation of the operational budgeting in organizations; Existing organizational structure should be flexible and proportionate for the implementation of the operational budgeting in organizations; Prices of services should be defined for the implementation of the operational budgeting in organizations; Costing systems should be used for the implementation of the operational budgeting in organizations; Managers and experts should be participate in training courses for the implementation of the operational budgeting in organizations.

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