

Research Paper

Analyzing and rating the ability, for the transparency of performance-based budgeting in the country's health education system

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
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Abstract

The purpose of the current research is to analyze and rank the ability for the transparency of performance-based budgeting in the country's health education system. According to the research topic, the type of research is applicable in terms of purpose, and survey in terms of nature. The tool for gathering information is a questionnaire, which after Delphi analysis and the consensus of experts' opinions; we got a researcher-made questionnaire according to experts' opinions. The statistical population of this research consists of knowledgeable members in the country's health education system, including senior managers and assistants, financial managers and accounting heads, and financial and budget experts; and the sample people were selected in a purposeful and accessible manner, so the content validity of the model and its components was obtained by means of the opinions of experts, and the relationship between its dimensions and components using SPSS statistical analysis software, Kolmogorov-Smirnov test; and parametric methods including t-test were used to test the research questions, and Friedman's test was used in order to determine the rank of the approved indicators, and the performance ability model of the country's health education system includes ability dimensions (with the components of performance evaluation ability, human ability, technical ability), acceptance dimensions (with the components of managerial acceptance, motivational acceptance) and Economic efficiency was approved.

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Extended abstract

Introduction

Among the different budgeting methods, performance-based budgeting has brought about a major change in the budgeting system of governments and has been able to play an effective role in the growth and development of countries. This type of budgeting has been the most famous reform effort in the public sector since the 1990s and perhaps in the current century, so that Barrett and Goodwin called the 1990s the decade of performance-based budgeting. During the 1990s, performance-based budgeting has been used synonymously with outcome-based budgeting and results-based budgeting. The field of performance evaluation has evolved over the past 50 years and has expanded beyond financial auditing and internal controls, and has become a respected mechanism for continuous improvement and organizational effectiveness (Park, 2019). Performance-based budgeting is the transformation of the budgeting process from a purely political process to a process that involves economic, objective and rational principles in decision-making. Performance budgeting contains three elements: result (final result), strategy (various ways to achieve the final result), and activity or outputs (things that are done to achieve the final results). The key feature of the new performance-based budgeting system is combining the goals of the budget management system with appropriate accountability. The performance-based budgeting system revolves around the two axes "relationship between performance indicators and evaluation" and "relationship between budget and results" in which different administrative departments are accountable based on specific standards called performance indicators, and managers have more discretion in determining the best way to achieve results (Parker et al, 2019).

The Ministry of Health, Treatment and Medical Education is one of the four institutions that were required to implement performance-based budgeting in the country. Therefore, from the point of view of university management, it is necessary to change the budgeting system of universities and to revise and fundamentally transform the existing budgeting system. Research conducted in the field of performance-based budgeting shows that performance-based budgeting methods have been accepted in many countries, but few of them have implemented this method. In addition, the evidence obtained from these studies shows that most governments are able to create functional information; while, very few of them use this information in decisions related to resource allocation and formulation and development of result-oriented incentive plans (Mahdavi and Gol Mohammadi, 2013).

Therefore, the current research seeks to find the answer to the question: what does accrual accounting contribute to the country's health education system based on the transparency of performance-based budgeting? And what are its dimensions, components and indicators?

Theoretical framework

Due to the importance and role of budgeting in macro decision-making in the country, most of the people involved in budgeting believe that budgeting in Iran, despite nearly a century of executive history, faces many issues and problems. Some of these problems are caused by the current economic and social conditions; but others, which are more important, are rooted in the administrative and financial structure of the country (Qassemi, 2013). With the development of government duties and the rapid increase of government expenses and its link with the general state of the country's economy, expenditure control has lost its importance; and the need for improvement in the planning, control and management systems of public sector resources, the need to specify goals and Emphasizing results to reduce costs and increase service quality has become more important. In other words, traditional budgeting methods do not meet the needs of decision makers and managers at different levels to manage operations and programs and do not lead to an increase in productivity, which is one of the

most important expectations of proper budgeting. For this reason, in the last decade, the issue of revising the budget system and turning it into one of the management tools for correct and effective decision-making has been raised (Aghwami and Babajani, 2014).

In another article, Yen et al. (2020) investigated the effect of performance evaluation system (PMS) on the performance of public sector organizations in transition economies. In this study, the intervening role of public accountability in the relationship between the performance evaluation system and the performance of the public sector in Vietnam has also been investigated. The research sample includes 214 accountants and managers of the public sector of Vietnam. The results show that public accountability fully moderates the relationship between PMS and organizational performance. These results provide important practical and theoretical applications for government organizations by using PMS and with the aim of improving public accountability and organizational performance (Yen et.al, 2020).

Azar et al. (2020) conducted a study with the aim of identifying key factors and providing an effective model for monitoring and evaluating the financial performance of the public sector in performance-based budgeting using the fuzzy Delphi method. In the proposed model, there are 10 main codes "legal and regulatory factors, organizational structure and culture factors, financial and budgetary factors, monitoring and evaluation structural factors, content and managerial monitoring factors, motivational and psychological factors, technological and informational factors, economic factors, political and international factors, and cultural and social factors" have been identified (Azar. et. al, 2020).

Methodology

This research is of an applicable type in terms of the purpose of the research, and survey in terms of nature. The tool for gathering information is a questionnaire, which after Delphi analysis and the consensus of experts' opinions; we got a researcher-made questionnaire according to experts' opinions. The statistical population of this research includes knowledgeable members of the health education system of the country, including senior managers and assistants, financial managers and accounting heads, and financial and budget experts; and the sample people were selected in a purposeful and accessible manner. In this research, "Ability Evaluation" is the dependent variable. Also, the independent variables include the dimensions of ability, authority, acceptance and economic efficiency, which have been measured and analyzed using the questions asked in different parts of the standard questionnaire.

Discussion and Results

According to the first question of the research, the results showed that the dimensions of ability, acceptance, economic efficiency and operational goals are confirmed in the answer to the first question, and according to these dimensions, from the respondents' point of view, there is necessary transparency for the implementation of performance-based budgeting in the country's health education system. Based on the second question, it is concluded that the components of performance evaluation ability, human ability, technical ability, managerial acceptance, motivational acceptance, economic efficiency, and operational goals are approved in response to the second question, and according to these components, from the respondents' viewpoint, there is necessary transparency in order to implement performance-based budgeting in the country's health education system. In the third question, the results showed that the highest standard deviation related to the index "Monitoring the effectiveness and economic efficiency of the activities of the executive bodies by the country's health system" was 1.014. After that, the second highest standard deviation is related to the indicators "Evaluation of the performance of executive bodies by the country's health system",



"existence of sufficient number of proficient experts familiar with performance measurement criteria" and "A practical example of the implementation of the finished price management system as A workshop has been provided" was 0.975. This means that the respondents had different opinions regarding these indicators. On the other hand, the lowest standard deviation of 0.258 is related to the indicators "all suitable and necessary subsystems are considered for the implementation of performance-based budgeting and the necessary infrastructure exists in this field", "performance audit by the country's health system" and "Implementation of information systems and operational reporting infrastructures by the country's health system". This means that the respondents had consistent and identical opinions regarding these indicators. Also, the highest average of 4.33 jointly belonged to two indicators "Managers of executive bodies of the country's health system have accepted performance-based budgeting as a suitable method for budgeting" and "Incentive and punishment plans for appropriate and inappropriate performance have been predicted in the approved programs". This means that the most emphasis of the respondents is on these issues. On the other hand, the lowest averages are 3.26 and 2.06, respectively, for the indicators "Implementation of information systems and operational reporting infrastructures by the country's health education system" and "There is Necessary powers in the use of functional information in the country's health education system". It means that these indicators were less important from the point of view of the respondents. In the fourth question, the results showed that the results of Friedman's ranking test ranked first in economic efficiency with an average rank of 7.50, second in ability with an average rank of 7.00, and third in operational goals with an average rank of 70. 5.5; followed by the dimension of acceptance ranks fourth with an average rank of 5.07, the dimension of efficiency and effectiveness of financial resources ranks fifth with an average rank of 4.30, the dimension of operational reporting ranks sixth with an average rank of 2.33, the dimension of operational accountability ranks seventh with an average rank of 2.17, and the dimension of authority ranked eighth with an average rank of 1.93.

Conclusion

The aim of the current research is to analyze and rank the ability, for the transparency of performance-based budgeting in the health education system of the country. The results of the research showed that the ability dimensions (performance evaluation ability dimension, human ability, technical ability), acceptance (managerial acceptance, motivational acceptance), economic efficiency, as well as the indicators of "all suitable and necessary subsystems have been considered for the implementation of performance-based budgeting and the necessary infrastructure exists in this field", "the managers of the executives of the country's health system have accepted the performance-based budget as a suitable method for budgeting" and "incentive and punishment plans for appropriate and inappropriate performance in the approved programs have been foreseen" are the most important factors for transparency of budgeting based on performance in the country's health system. Therefore, the present study is in line with the studies of Pourali and Kakuvan(2012), Mauro et al, (2019), Sotoudeh et al, (2019), and Emrai and Azar (2020).