

# A Study of the Problems and Barriers to Establishment of the Operational Budgeting System at the General Directorate of Education in Zanjan Province

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**Abstract :** Budgeting is considered as an effective tool for proper management in all organizations, both public and private. Budgeting methods vary according to the needs of societies and changing economic conditions and administrative procedures. The ways of reforming the budget and distributing its resources are considered as one of the requirements for the reform of the economic structure of state institutions. Non-operational and non-transparent is one of the main problems of the country's budgeting system, which will impose heavy cost the country. It is believed that the government should remove programs that cannot be implemented and take appropriate actions for programs that are in difficulty. In order to overcome such problems, the government has put operational budgeting in place since 2006. This study was an applied research and in terms of working procedures was a descriptive-survey research. In this research, the required data were collected in a researcher-made questionnaire which its validity were scientifically investigated and the obstacles and problems of operational budgeting in five areas of human resources, financial information system, performance evaluation system, organizational structure and legal requirements were reviewed. The questionnaire was submitted to the experts and scholars of the Education Directorate of Zanjan province and the data collected were analyzed by SPSS software. To test the reliability of the instrument, the Cronbach Alpha coefficient was used which is equal to 0.985 and T test was used to test the hypothesis. The results of the data analysis did not conclusively confirm any of the research hypotheses. According to other findings of the questionnaire, the respondents were likely lack adequate information to answer the questions or they have responded in a polite way.

**Keywords:** Operational Budgeting, Human Factors, Environmental Information Factors, Evaluation System, Organizational Structure, Legal Factors

## INTRODUCTION

The budget as the financial statement of financial operations is the most important government document, and the operational budgeting system with the goal of the central goal of this financial document tries by linking budget funding to the results of government actions achieves the goal of saving, transparency, efficiency and effectiveness of the budget. Several developments are taking place in the budgeting process and the use of classical principles in budgeting systems has fallen into disrepute and replaced with the principles that each state, not based on previous patterns of budgeting, but on the basis of its structural and current characteristics used a variety of methods to improve the economy. Previously, the establishment of a balanced budget was indispensable; however today, the country's economic policies in the formulation of budgets are aimed at realizing the goals. Therefore, the budgeting systems that are considered in most developed and developing countries are the operational budgeting system. In the operational budgeting system, all executive agencies are required to define all activities in the framework of a strategic program of 3-5 years by defining their mission and strategic goals, as well as their annual operational objectives, then evaluating all activities undertaken by the organization under the program, finally, the total price of Programs are determined by calculating the cost of the relevant activities.

The traditional structure of budgeting in our country has been such that it eliminates the requirements for changing the fundamentals of the budget, and as a result, the government's budget for the coming years is often estimated with a certain growth rate, which in fact this type of budgeting is the simplest and most basic form of budgeting applied in the country. The budget-oriented operational budget has many advantages for the relevant authorities as well as the experts in economics. Some consider it as a massive saving and some other experts, while declaring savings as the main advantage of operational budgeting believe that the elimination of

bargaining power is the actual assessment of the performance of the devices from other indicators of operational budgeting in the operating systems.

The results of implementation operational budget show that, although the role of cost accounting for the effective implementation of the operational budget and the efficiency of the overall budget performance of the country is effective, but its implementation is complicated with many problems and therefore the strict implementation of operational budgeting faced with ambiguity. The ambiguity, lack of clarity and transparency in the overall budget of the country is one of the problems that will make the budgeting system ineffective, and the budget ineffectiveness will result in legislator goals failure.

### **Significance of the study**

Budgeting is considered as an effective tool for proper management in the public sector. Budgeting methods vary according to the needs of societies and changing economic conditions and administrative procedures. Therefore, previous methods are being refined and operational budgeting add savings and effectiveness to traditional budgeting. Operational budgeting or performance-based budgeting has begun in several countries since the 1960s. In the 1970s, the effectiveness of this method was considered. Since the introduction of operational budgeting, the implementing countries have faced difficulties and obstacles that solved a significant part of it. Non-operational and non-transparent is one of the main problems of the country's budgeting system, which has imposed heavy costs on the country, including a multi-billion dollar budget deficit each year. The country's budget is currently in the budget of a program in which efficiency and effectiveness are not measured in any way, and its purpose is only to maintain the department. It is believed that the government should remove programs that cannot be implemented and take appropriate measures for programs that are in difficulty. In order to overcome such problems, the government has put operational budgeting on the government agenda since 2006. This study examines budgeting barriers in Iranian government agencies, especially Education.

Establishment of operational budgeting in institutions is of particular importance. In the following, some aspects of the importance of this issue have been presented:

Many developed and developing countries are trying to make their budgeting system closer to a process of improving or shifting to a function-oriented or operational system in which the relationship between budget funding and the operation of the operating system is transparent and understandable and thus provide reliable information for government budget decisions.

The operational budgeting system has been considered by the governments at national and local levels as a management system for improving the efficiency and effectiveness of the use of organizational resources. In this system, budget funds are allocated on the basis of performance of organizational units in order to produce outputs (products and services), or short-term goals or to achieve the results or the same long-term goals. Thus, the executive departments are aimed at increasing transparency in how to use resources to carry out activities, achieve goals and strategies, and more responsiveness.

According to this budgeting, the budget is allocated on the function of the units.

Operational budgeting is in fact one of the effective approaches to the budgeting system, which is defined based on the price of finished outputs and one of the most important prerequisites for the cost of completion is accruals accounting.

The idea behind operational budgeting is that if policymakers build financial decisions objectively and efficiently, then all of them and people can have a clearer judgment on the functioning of the government. In fact, operational budgeting, by linking budget decisions and government performance strengthens government accountability to lawmakers and people.

Identifying the problems and obstacles to implementing the operational budgeting and solving these problems in order to implement the necessary measures to reform the budgeting system to the operational budgeting process and to correct the process of estimating revenues and expenses. Another issue is how to produce more and better products and services with higher quality (Hassan Abadi, 2007, p. 96).

### **Research objectives**

#### **Main objective**

Identifying and determining the most important causes and factors that are important obstacles in the establishment of operational budgeting at the education level of Zanjan province.

#### **Secondary objectives**

Classification and categorization of barriers to employing operational budgeting in Zanjan education

Identification of factors that increase the incentive for employees to apply operational budgeting in the province's education.

Identify and determine the most important issues at the different levels of education in establishing operational budgeting.

Determine and identify the important components in identifying the performance of the education activities of the province that leads to better allocation of credits.

Identification of legal requirements affecting the establishment of operational budgeting at the level of education units of Zanjan province.

Identification and role of operational budgeting Improvement and reform of the current education system in order to achieve efficiency and economic efficiency.

The findings of this research can be applied at different levels of education organization of Zanjan province and other provinces. In addition, identifying key components that prevent the establishment of operational budgeting can also be used in other government agencies and government affiliated organizations.

## **History of researches**

### **Research conducted in Iran**

In connection with the establishment of operational budgeting in organizations and executive agencies, several studies have been carried out over the past decade, some of which are:

Hamid Reza Mohammadi, in his master's thesis titled "Identifying barriers to establishing a cost accounting system in Ilam province executive agencies, concluded that in order to establish a cost accounting system for tools require factors such as: Establishing the responsible departments according to the organizational structure of the executive agencies, dividing the sectors into the program and activities, separating the activities into a unit, selecting the appropriate measure unit for activities, allocating direct and indirect costs, using suitable and relevant headings related to cost accounting system, appropriate accounting methodology for cost estimation, proper planning, sufficient credit, etc., are required which these factors as the availability of consistent, up-to-date information in relation to the accounting system have been defined and Identify the basic processes involved in the cost system and also define and specify the complexity or performance of each of the underlying processes.

Masoud Taherinia, in his master's dissertation titled "Establishment of a cost system in service organizations (government hospitals) in 2004, concluded that due to the lack of familiarity of managers and staff with the accounting system which prevents use of the system in operating systems and using accounting practices and procedures has prevented the use of cost accounting systems in public hospitals.

Malek Mohammad Gholami concludes in his master's thesis titled "Assessment of responsibility for billing the annual performance of the whole country based on the hypotheses presented below concluded:

There is a significant difference between the expectations of users of the annual budget performance of the entire country and the information content of the bill.

It has improved the information content of the bills, the annual budget performance of the entire country over the recent years.

### **Research conducted outside**

Abraham and Rich in an article titled "Activity-Based Accounting and Data Collection on Activities: A Case Study in the Graduate School" in 2006 Providing a new model for collecting information on staffing activities at an Australian university in order to specify the exact costs for use in activity-based accounting (ABC). The rejection argument used by ABC in non-profit sectors, with emphasis on graduate education, begins by describing the research area and the previous data collection objects.

Then, four different methods have been compared and analyzed. These comparative and analytical methods include the selection criteria and the RDW model. In fact, this paper reports on the use of RDW and concludes that this method is used to process the data obtained from employee activity and as part of accounting practices based on activity at universities is useful and effective.

Narczyz Roztocki et al. at the State University of New York, in a paper entitled "A Method for Relaxing Cost-Based Accounting at Small Businesses", explores a way for small companies to switch from traditional accounting systems to activity-based accounting systems slowly with the least risk and the least investment. This paper focuses on the type of small companies (less than 100 employees) because, implementing standard accounting is based on costly activity in these companies that guides the company's implementation step-by-step using an activity-based accounting model on two-step Cooper activity which the full implementation of the implementation consists of eight steps. A decision is taken from the guesses on which work is being done; systematic methods are taken by collecting data to obtain cost information. At this stage, decision makers specify the level of accuracy required and the amount of money needed for the project. Then, overhead costs such as running costs, rentals, and shipping will also enter expense information using the matrix provided in this article. Using these matrices, cost calculations become simpler and cause overhead costs simply enter into project costs in the final step.

## **Theoretical fundamentals of research**

### **Scientific budget definitions**

The budget is one of the financial instruments and legislative supervision of the state and represents the financial forms of government intervention in the economic activities of the country.

The budget is a general term for a financial program for a limited time. The government budget is an estimate of costs and revenue forecasts for a future period, together provided with definitive past and present revenue and expenditure.

The budget is a document for which the government's economic, social and cultural activities are projected for one year. (Azizi, 2006, p. 26)

### **Legal Definition of Budget**

The total budget of the state is the financial plan of the government that provides for a financial year and includes forecasts of revenues and other sources of financing and estimation of costs for carrying out operations that lead to the achievement of policies and legal goals of the country, and consists of three parts as follows:

The general government budget, which includes the following components:

Projections of receipts and credit resources received directly or indirectly in the fiscal year of the budget by the Treasury accounts.

Prepayments made from public or private revenue for current and developmental credits and executive agencies may be made in the relevant financial year.

The budget of state corporations and banks includes the forecast of revenues and other sources of credit.

The budget of institutions that are referred to as other than the above titles in the total budget of the country.

### **Budgeting and accounting relationship**

Accountants emphasize the importance of acquiring accurate financial information. For accountants, the budget is a desirable policy expression, and actual spending information is compared with the budget to judge whether the same policy has been followed up or not.

The budget is closely related to accounting, so it can be said that these two are necessary and mutually reinforcing. The budget considers the goals and future plans of the executive office, and anticipates the required credits to fulfill it. This forecast is in the form of a program and a cost series. However, in practice, the cost of the cost should be broken down so that the accounting departments have more control over costs. The operations are carried out and the results are extracted in the form of statistics and financial reports and are made available to the budget units to be used both in terms of the need for budget changes in the year of operation as well as forecasting the needs for the coming year. (Ebrahimi Nejad and Farajvand, 2003, p. 36)

The main purpose of public accounting is to create the necessary facilities for proper planning and budgeting as well as the proper implementation of government programs, activities and projects by providing financial information that can be deduced from financial activities and government agencies. So, accounting is an information system. This information system is a set of methods and rules by which the financial information of an institution, whether public or commercial are collected, classified and comprehensible in the form of financial statements, summarized and reported. Accounting is a tool for accountability and management decision making. Different goals of organizations are in their accounting system. The accounting and financial reporting of the government is similar to that of other military accounting systems that collects, classifies, tabulates and reports financial information related to government activities and subsidiaries, which, on the one hand, includes helps the government and elected officials in answering and making sound financial decisions and controlling approved programs, and, on the other hand, provides the ground for people's informed judgment about the government's performance and assessment of accountability.

### **Government accounting and budgeting**

Accounting in the today complex world plays a significant role in managing the affairs of state governments and local governments. Over the past thirty years, tremendous developments in accounting in the public sector, including the government, have changed the traditional approach to accounting practice, which states, the registration, classification and reporting of government resources and expenditures is a limited part of the public sector accounting function. Government accounting now has a social function that helps governments to take responsibility for their financial and operational responses in the use of public resources for citizens on the one hand and helps to the citizens who are the main owners of the right and could respond to the use of public finances on the other hand to assess and make a responsible judgment (Ebrahimi Nejad and Farajand, 2001, p. 33).

Different goals of organizations in their accounting system are effective. Therefore, in the definition of public accounting it can be stated that; state accounting and reporting is a system that collects, categorizes, summarizes and reports financial information related to government activities and subsidiaries, which helps the government and elected officials responsible for responding to decisions and correct financing decisions and control the approved programs as well as provide a platform for people's informed judgment about the government's performance and assessment of responsibility for responding (Hagigi, 2008, p. 22).

### **Treasury accounting system and executive agencies**

Treasury accounting acts as a counter system to the accounting system of government executive agencies. The system based on the cash accounting basis and in accordance with the accounting system of independent accounts reflects the financial activities related to the accounts of state and local governments in the relevant offices and provides the necessary financial reports to competent authorities and officials. In the treasury accounting system, the principle of budget control is fully taken into account, and payments related to the location of independent accounts of government funds are exclusively done within the limits of approved credits (Ebrahimi Nejad and Farajvand, 2001, p. 33).

In the Treasury accounting system, budget accounting is used to control the approved credits for individual and public funds. Budget accounting is carried out in the treasury using simple and one-way registration. The financial statements are adjusted for each individual account and the combination of the account and the payment on a monthly basis. Repayment of principal and interest on long-term government loans that are paid in other countries through an independent account under the name of the Independent Account for the repayment of public debt is carried out directly in Iran through an independent public account and financial activities related to this issue is registered in the independent account of public funds (Sarraf, 2005, p. 14).

At the end of each fiscal year, the Treasury regulates the cash flow of treasury accounts in the implementation of Article 101 of the General Accounting Law, and in turn, sends it into the annual budget of the country to the unit concerned.

### **Performance appraisal and operational budgeting**

Performance appraisal is a tool for improving the effectiveness of program results. One of the goals stated in the GPRA in 1993 is to "improve the confidence of the American people in the ability and capacity of the federal government, noting that they are responsible for keeping business organizations in a systematic way to achieve program results."

An integral part of performance evaluation is cost effective and efficient. The efficiency of an institution is evaluated by the association of products dependent on data that is often estimated at the cost of each product unit, while performance is evaluated on its own with predetermined results or goals, combined with cost data to be economical.

An evaluation of service efforts that include the cost of resources used to provide non-financial services and assessments.

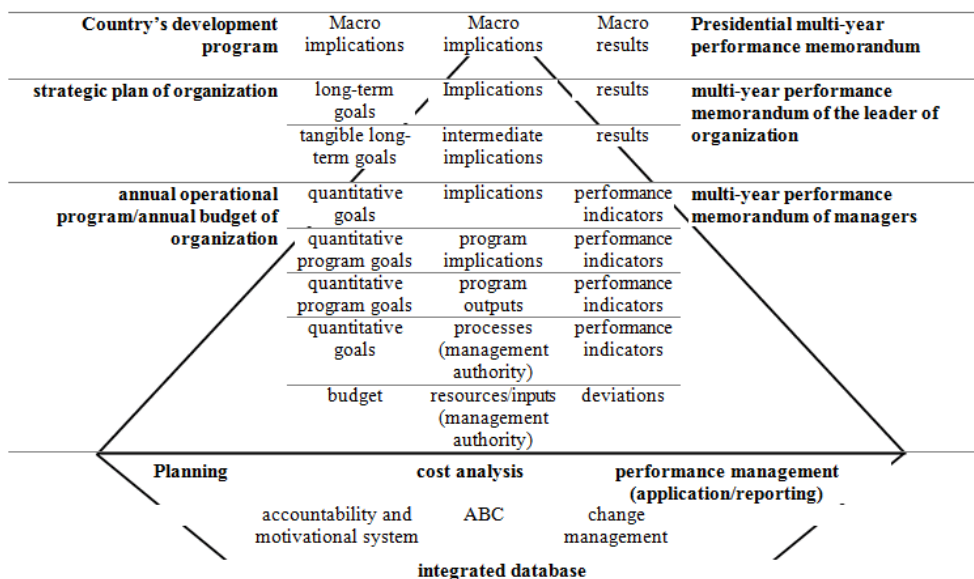
Evaluating actions related to the product (quantity of services provided) and the results (results of those services).

As already mentioned, performance appraisal involves financial and non-financial evaluations. Budget is the main element of performance evaluation, but not the only element.

In operational budgeting, the development of an efficient performance evaluation system is necessary because, according to the results of the activities, credits are assigned to the activities (Hagigi, 2008, p. 39).

### **Diamond Model in Operational Budgeting**

Recent attention to the establishment of operational budgeting has given rise to opinions on factors influencing successful deployment of the system. Such a set of ideas for a comprehensive operational budgeting model is presented within the framework of the Diamond Model. In designing the diamond model, which was presented for the first time in the country, we have tried to identify all the elements and components of the establishment of the operational budgeting system, and the relationship and interactions of each of them are identified. In addition, the laws and regulations in the country that have been approved by relevant authorities over the past years, such as Articles 138 and 144 of the Fourth Development Plan law, have been considered in designing this model. The method and model used in this research is "Diamond Model". The proposed model which is an innovative model derived from the literature and regulations of the country consists of three main elements and three empowering elements (Hasan Abadi and Najjar Saraf, 2007, p.).



Diamond Model in Operational Budgeting (Hassan Abadi & Associates, 2007)

The theoretical framework of this research is based on the main elements of the diamond model, which is as follows:

**Planning**

Determining and defining future goals of the organization - Establishing the necessary coordination among different units of the organization - Analyzing the environmental conditions of the organization - Identifying the strengths and weaknesses of the organization - Describing the strategies for achieving goals - Controlling the process of work progress - Prioritizing goals and needs according to resources And existing facilities - minimizing excess capacity and unused resources of the organization - optimizing the organization's resources to maximize benefits - establishing a direct link between long-term goals and annual budgets.

**Cost Analysis (ABC)**

Identification and Recognition of Operations and Services of Executive Agencies - Identifying and Removing Costs Without Value Added - Existence of Transparent Communication Between Activities Required to Deliver Services and Use of Resources - Definition of Clear Cost Drivers - Identification and Classification of Machine Costs Based on the Accounting System Accruals - Determine the price of services and services - Determine the appropriate basis for indirect costs sharing - Indirect costs for activities and services - Preparing and setting the annual budget based on the cost price - Analyzing the cost sensitivity.

**Performance management**

Implementing accrual accounting system instead of cash accounting - changing the approach from focusing on data-outputs-creating a clear relationship between performance and employee rewards-evaluating performance based on specified goals-the quality of services provided-satisfaction expressed by customers about services Presented - Optimal use of facilities and resources to achieve goals-The existence of appropriate management information systems-Formation of performance standards-Establishing a link between performance and resources. (Bahlulli et al., 2012, 140)

**Operational budgeting of benefits and restrictions on its deployment in organizations**

The operational budgeting system has been considered by the governments at national and local levels as a management system for improving the efficiency and effectiveness of the use of organizational resources. In this system, budget funds are allocated on the basis of the performance of the organizational units in order to produce outputs (products and services), or short-term goals, or to achieve the results or the same long-term goals. Thus, the executive devices are aimed at increasing transparency in how to use resources to carry out activities, achieve goals and strategies, and more responsiveness. According to the International Monetary Fund's definition of operational budgeting, operational budgeting is:

"The methods and mechanisms that strengthen the relationship between assigned credits to the executive agencies with outsourcing and their outcomes through the use of functional information in resource allocation".

As it is understood from the above definition, two basic issues are observed in an operational budgeting system: one is that the budget is allocated on the basis of performance, and another key issue is that the species with lower budget products and services with more and higher quality to be produced.

### **Benefits of operating budgeting**

In summary, the operational budgeting benefits can be summarized as follows:

Increasing the accountability based on the results

Improved performance management

Improved allocation method

Provide valuable diagnostic tools

Help justify the budget

An effective operational budget, compared with traditional budgeting gives greater transparency to operational performance. Operational budgeting using clear scales measures the total cost of the activity as the basis for the framework of the program staffs and performance goals, and provides valuable tools for examining how changes in costs affect the results.

Basis for the performance management system

Allows applications to have bilateral objectives.

Supports more informed and tangible decisions. (Adel Azar, Wafa'i, quoted by Ghahremani, 2011 at [www.modiryar.com](http://www.modiryar.com))

### **Disadvantages of operational budget**

The disadvantage of this kind of budgeting is that time consuming and costly. Identifying the cost of activities is a complex process and requires considerable time and energy. Also, because of the fear of using indicators for punishment and punishment, there is a lot of potential for resistance. The challenge in defining the operational budget is the performance indicators that can be achieved through the promotion of financial and managerial information systems. Determining the goals for program outputs, unit costs and results from the program in the operational budget is only part of the solution, and more importantly, providing timely and valid information about the program's performance throughout the year (Anvar Jafari, 2013, 14). In general, one of the most important aspects of the distinction between these methods is the type of goals, so that financial accountability for the method of incremental budgeting is considered as the first goal, while the main purpose of the program budgeting is responding to the plan. Operational and zero-based budgets are the basis for each and every one of them, respectively, for the effectiveness of pursuing priority programs. Similarly, the main roles of each of the different budgeting methods are different, and the exact implementation of each of the methods is closely related to the exact identification of the main actors. (Bazgir, 2006, p. 1)

### **Operational Budgeting process**

In the statement of mission, strategic goal, operational strategic goal, annual operational goal, annual operational goal, performance indicator, activity plan index (duty), budget for operational budgeting in brief, the following steps can be used:

Restructuring of the budget and its organization based on strategic plans

Explain the relationship between organizational structure and top-down operational budgets

Linking daily activities to budgets based on indicators

Exhausting the full cost of the activity to facilitate the achievement of goals

### **Research hypotheses**

In this research, the hypotheses are as follows:

The lack of skills and human resource knowledge is an obstacle to the implementation of operational budgeting at government facilities.

The existing performance evaluation system is an obstacle to the implementation of operational budgeting in government facilities.

The financial information system is an obstacle to the implementation of operational budgeting at government departments.

The organizational structure is an obstacle to the implementation of operational budgeting in governmental systems

Legal requirements are an obstacle to the implementation of operational budgeting at government facilities.

### **Statistical population and research method**

This study includes 14 educational districts of the province as well as Zanjan province's general education department. The questionnaire has been distributed among experts of finance and budget of these

organizations, whose number in the year 2015 is 100 people. In this research, due to the limited number of communities, census method has been used.

For the purpose of this study, this research is an applied and is a descriptive-survey research in terms of procedure.

Data collected from the questionnaire were analyzed by SPSS software and also by case with Vika software. Also, Friedman test will be used to rank the components and variables of the research.

**Reliability and validity of the questionnaire**

In this study, the Cronbach's Alpha coefficient for the 30 questions answered by 100 subjects was equal to 0.985. Also, the internal consistency coefficients for the first secondary-test (lack of human resource skills and knowledge) were 0.886. For the second secondary-test (problems in the performance evaluation system) was 0.8854, for the third secondary -test (forms caused by the financial information system) was 0.856 and for the fourth secondary -test (forms due to organizational structure) was 0.831 and finally for the fifth secondary -test (forms due to legal requirements) was 0.890.

To assess the validity of the questionnaire, according to the literature, after the design of the questionnaire, its formal validity was accepted by the faculty members.

**Data analysis**

To evaluate the possible deviation of data distribution, a natural distribution of Kolmogorov-Smirnov test was used.

5. Legal requirements	4.Organizational Structure	3. Financial information system	2.Performance evaluation system	1. lack of skill and knowledge of human source	Total	Indicators
100	100	100	100	100	100	Frequency
0.078	0.124	0.084	0.064	0.071	0.071	Absolute most
0.078	0.124	0.084	0.064	0.034	0.071	Positive extreme
-0.076	-0.061	-0.048	-0.049	-0.071	-0.048	Negative difference
0.777	1.244	0.835	0.640	0.707	0.713	Z Kolmogorov-Smirnov
0.713	0.090	0.488	0.808	0.699	0.690	Significant level

The significance level of the above table for all comparisons is greater than 5%. Therefore, the assumption of the normal distribution of scores is not rejected.

**Inferential analysis with single-sample t test**

In this test, we compared the practical and theoretical mean. The mean of the codes assigned to the pruning options is 3 and if the mean of observation (the mean of the sample for each hypothesis) was significantly higher than the theoretical mean, the hypothesis of the researcher is accepted.

First hypothesis: Lack skill and knowledge of human resource is an obstacle to the implementation of operational budgeting in government agencies.

H0: mean is 3. (Lack of skill and knowledge of human resource is not an obstacle to implementing operational budgeting in government agencies.)

H1: mean is 3. (Lack of skill and knowledge of human resource is an obstacle to the implementation of operational budgeting in government agencies.)

**First hypothesis calculations in single sample T test**

Sample number n	Sample mean $\bar{x}$	Standard deviation of sample S	Statistic t test	Degrees of freedom D.f	P-value
100	3.0967	0.8375	1.154	99	0.251

With regard to the values of the above table, especially the value of P-value= 0.251, the zero assumption is rejected at the 5% error level.

Second hypothesis: Performance evaluation system is an obstacle to the implementation of operational budgeting in government agencies.



H0: Mean is equal to 3. (Performance evaluation system is not an obstacle to the implementation of operational budgeting in government agencies.)

H1: mean is opposed to 3. (Performance evaluation system is an obstacle to the implementation of operational budgeting in government agencies.)

**Second hypothesis calculations in single sample t test**

Sample number n	Sample mean $\bar{x}$	Standard deviation of sample S	Statistic t test	Degrees of freedom D.f	P-value
100	2.948	0.7678	-0.677	99	0.5

Given the values of the above table, especially the value of P = 0.5, the zero assumption is rejected at the 5% error level.

Third Hypothesis: The financial information system is an obstacle to the implementation of operational budgeting in government agencies.

H0: mean is equal to 3. (The financial information system is not an obstacle to the implementation of operational budgeting in government agencies.)

H1: mean is opposed to 3. (The financial information system is an obstacle to the implementation of operational budgeting in government agencies.)

**Third hypothesis calculations in single sample t test**

Sample number n	Sample mean $\bar{x}$	Standard deviation of sample S	Statistic t test	Degrees of freedom D.f	P-value
100	2.95	0.8656	-0.578	99	0.565

Given the values of the above table, especially the value of P = 0.565, the zero assumption is rejected at the 5% error level.

Forth Hypothesis: The organizational structure is an obstacle to the implementation of operational budgeting in the education organization.

H0: mean is equal to 3. (The organizational structure is not an obstacle to the implementation of operational budgeting in the education organization.)

H1: mean is opposed to 3. (The organizational structure is an obstacle to the implementation of operational budgeting in the education organization.)

**Forth hypothesis calculations in single sample t test**

Sample number n	Sample mean $\bar{x}$	Standard deviation of sample S	Statistic t test	Degrees of freedom D.f	P-value
100	2.9429	0.8099	0.706	99	0.482

Given the values of the above table, especially the value of P = 0.482, the zero assumption is rejected at the 5% error level.

Fifth Hypothesis: Legal requirements are not an obstacle to the implementation of operational budgeting in government agencies.

H0: mean is equal to 3. (Legal requirements are an obstacle to the implementation of operational budgeting in government agencies.)

H1: mean is opposed to 3. (The organizational structure is an obstacle to the implementation of operational budgeting in the education organization.)

**Fifth hypothesis calculations in single sample t test**

Sample number n	Sample mean $\bar{x}$	Standard deviation of sample S	Statistic t test	Degrees of freedom D.f	P-value
100	2.9529	0.7559	-0.624	99	0.534

Given the values of the above table, especially the value of P = 0.534, the zero assumption is rejected at the 5% error level.

Friedman test for ranking and determining the importance of research variables  
 H0: The five factors proposed in the research hypotheses do not prevent the establishment of operational budgeting at the Education Directorate of Zanjan province.

H1: The five factors proposed in the research hypotheses impede the establishment of operational budgeting at the Education Directorate of Zanjan province.

**Friedman test and determining factors influencing their rank**

Sample volume	Statistics test	Degree of freedom	P-value	Test result
100	13.083	4	0.011	Accept zero assumption

As it is seen, at the significant level of 5%, the assumption of the ranking of the hypotheses is accepted, so these five variables are of the same importance. In the table below, the variables are recorded:

میانگین رتبه ها	Independent variable title
3.51	Lack of skill and knowledge of human resource
2.87	Performance evaluation system
2.88	Financial information system
2.85	Organizational Structure
2.91	Legal requirements

The prioritization of independent variables in terms of respondents according to Friedman's test is as follows:

Lack of skills and knowledge of human resource

Legal requirements

Financial Information System

Performance evaluation system

Organizational structure

Therefore, attention is paid to increasing the skills and knowledge of employees to establish operational budgeting in the education organization of Zanjan province according to Friedman, after which emphasis on legal requirements is important and other variables are placed in the next level.

**Applied research proposals**

Examining the principles and standards of public accounting and its degree of compliance with operational budgeting

Review the adequacy of the legal requirements for the establishment of operational budgeting in government agencies

Investigate the relationship between the performance evaluation system and financial reports with the operational budgeting system

Review the necessity of implementing operational budgeting in the executive agencies of the country, especially Education

Examination other effective factors in the establishment of operational budgeting system in executive agencies, especially Education

Assessing the impact of operational budgeting on implementing agencies in the country, especially Education

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