Identifying and Prioritizing the Factors Affecting the Successful Implementation of Budgeting Based on Performance in the Plan and Budget Organization of the Whole

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Abstract The purpose of this study was to identify and prioritize the factors affecting the successful implementation of budget-based budgeting in the organization of the program and budget of the country as a whole. In terms of purpose, an applied research is a descriptive-correlational study. In this research, 25 experts were used. These experts include a group of top executives and experts the country's planning and budget organization, each responding to the questionnaires. These responses were integrated and analyzed by geometric mean method. Data analysis was performed using fuzzy method. By referring to literature and reviewing the research conducted in the field of planning and budgeting of the entire country, as well as interviewing experts, 38 effective factors in performance budgeting were identified. These sets of factors were classified according to the literature in 5 main indicators. To illustrate the precise relationship between elements, an impact matrix can be created, and each element represents the system on a single row and a column. If the element of a row affects the column element, the corresponding house in the matrix is ticked, otherwise The face of the house is empty. These factors include structural factors, technical-process factors, human factors, environmental factors and management factors, respectively. Keywords: Functional budgeting based on performance, structural factors, technical factors, human factors, environmental factors and management factors, and organization of the country's program and budget.

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