Original Paper

Barriers of operational treatment budget in Islamic Republic of Iran, ministry of health and medical education

Daneshfard K (PhD)*1, Shiravand S (MA)2

1Associate Professor, Department of Public Administration, Faculty of Management and Economics, Islamic Azad University, Science and Research Branch, Tehran, Iran. 2MA in Management and Economics.

Abstract

Background and Objective: Budget reforming and distribution of source is considered as one of economic bases of health and treatment. In the ministry of health, performance based budgeting has been performed since 2000. This study was done to identify barriers of operational treatment budget in Islamic Republic of Iran, ministry of health and medical education.

Materials and Methods: In this descriptive study, data were gathered by questionairs to identify the barriers in six parts including: human resource, financial management system, financial information system organization structure, performance measurement system and legal necessities during 2007. The questionnaire were distributed among 80 executive staffs whom were responsible to perform operational budgeting plan. Data were analyzed using SPSS-16, fisher's exact test, Karl Pearson, Spearman correlation coefficient tests and Entropy criterion.

Results: Disorder in commitment accountability statistical aconite system (0.1464), financial information system, weakening of quantity and proper index (0.1442) for estimating performance program performance measurement system were identified as major barriers. In organizational structure, assignment of authorities and responsiblies for managers and expert were identified as the most priorities (0.1447) of weakness of exact cost controlling system (0.1450) allocated the most rating in the financial management system. Staff resistance (01449) was with high rating in human resource dimension. weakness of rules and internal guidelines for establishment of mentioned budgeting the highest rate in legal barriers.

Conclusion: This study indicated that there is correlation between financial information, performance measurement, financial management systems, organizational structure human resource with barriers of budgeting establishment.

Keywords: Performance based budgeting, Financial management system, Financial information system, Organizational structure, Performance measurement system

* Corresponding Author: Daneshfard K (PhD), E-mail: cdaneshfard@yahoo.com

Received 30 October 2010 Revised 4 December 2011 Accepted 26 December 2011

This paper should be cited as: Daneshfard K, Shiravand S. [Barriers of operational treatment budget in Islamic Republic of Iran, ministry of health and medical education]. J Gorgan Uni Med Sci. 2012; 14(2): 90-96. [Article in Persian]