

Original Paper

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

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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 questionnaires 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 whome 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 accountancy statistical account 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 responsibilities 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 (0.1449) 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

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