

# Evaluation of factors affecting the implementation of performance-based budgeting in the Ministry of Higher Education of Afghanistan

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**Abstract:** Optimal use of financial resources is the goal of the budget. The purpose of the government budget is the effective and efficient use of resources and financial facilities to achieve the goals of the society. Proper use of financial resources of any organization requires careful and calculated planning. The financial resources of companies can be used to achieve the goals and expectations of organizations with regular control (11). 4). To use the budget optimally, the organization needs a budgeting process. According to the purpose, this research is applied, in terms of data collection method, it is field, and in terms of implementation, it is a descriptive survey type. The statistical community of this research consists of all the professors of the Faculty of Economics of Aria University. Considering the vast statistical community that has been provided to me, it has been tried to select the statistical sample of the questionnaire from special people, including the professors of the Faculty of Economics of Aria University. In order to collect data and measure the efficiency of the budget, a questionnaire with 32 questions was used, the results of which was specified from 0 to 9. including (10) men, (8) men and (2) women; In hypothesis testing, if the significance level in the one-sample t-test is less than 0.05, the hypothesis is significant and is confirmed. So, the first hypothesis has a significance level of 0.00, which is less than 0.05. The hypothesis is confirmed, which means that structural factors are effective in performance-based budgeting in the Ministry of Higher Education of Afghanistan. The second hypothesis has a significance level of 0.01, which is smaller than 0.05. The hypothesis is confirmed, which means that behavioral factors are effective in performance-based budgeting in the Ministry of Higher Education of Afghanistan. The third hypothesis has a significance level of 0.03, which is smaller than 0.05, and the hypothesis is confirmed, which means that environmental factors are effective in performance-based budgeting in the Ministry of Higher Education of Afghanistan.

**Keywords:** budget, government, education, performance, effective, evaluation, implementation

## Introduction

Establishing the relationship between financial payments and its results in the higher education system is explained by financing based on functions. The Ministry of Higher Education of Afghanistan to implement the strategic plan and achieve the goals and objectives focused on such things as scientific programs, revision and development of academic curriculum, establishment of an independent office for quality assurance and accreditation and stabilization of capabilities, reform of the administrative system, revision and development of

legislative documents. and implementation of HEMIS, coordination and strengthening of scientific programs, capacity building, standardization and application of scientific research, better management of education, access to higher education, good governance management, infrastructure development, gender equality and sustainable fight against corruption factors in The work priorities of this ministry are (10)

Deficiencies can be considered in it that need to be reformed. In general, the main issue of this research is about the efficiency of the government budget in the higher education sector, and besides that, the effectiveness and shortcomings can also be correctly understood (9).

**Theoretical Foundations**

Operational budgeting is a classification that shows the relationship between the costs incurred and the factors used on the one hand and the work results obtained on the other hand and specifies what goods and services have been produced in the form of final products during the financial year. 1) The relationship between structural, behavioral and terrain factors is such that no phenomenon can occur outside of the interaction of these three branches. In fact, the type of relationships between these three branches are of a necessary type and are considered as three branches growing from the trunk of the life unit of the phenomenon under study (2). Knowing organizational concepts and phenomena (7)

Operational budgeting begins with the development of performance measures that are derived from the mission statement, objectives related to service delivery, and similar objectives. (5) Once the measures are set, the process moves to performance management, which involves the use of performance data. It is important in decision-making, especially in functional areas. The process is complete when government employees make basic and basic use of performance management in budget allocations. In providing a definition of performance-based budgeting, it can be said that this method of budgeting has different meanings according to the number of governments that have used it (12). Each government has its own attitude and separate definitions and methods for entering performance information into the process. It has a budget. Many attitudes can be classified in the spectrum from the strictest concepts to the most lenient ones, many types also fall between these two extremes (8) in a lenient definition of any system that0/ contains information about the volume of consequences, activities of government organizations, demand indicators, needs To provide public services or impact costs, operational budgeting is considered (6).

**Research hypotheses**

**The main hypothesis:** It seems The implementation factors of performance-based budgeting in the Afghan Ministry of Higher Education are affected.

**Sub-hypothesis:**

It seems Structural factors in budget-based budgeting in the Afghan Ministry of Higher Education are affected.

It seems Behavioral factors in performance-based budgeting in the Ministry of Higher Education of Afghanistan are transferring.

It seems Environmental factors affect performance budgeting at the Afghan Ministry of Higher Education.

**Research Methods**

According to the purpose, this research is applied, in terms of data collection method, it is field, and in terms of implementation, it is a descriptive survey type. Descriptive statistics and inferential statistics were used in the analysis of the present research data, and the data obtained from the questionnaire was entered into SPSS software in the next step, and the analysis was carried out. Gives. For this research, a questionnaire was used among the professors of Aria University; In order to collect data and measure the efficiency of the budget, a questionnaire with 32 questions was used, the results of which were determined from 0 to 9.

**Inferential research statistics**

**Table 1.** Test table of research hypotheses

<i>Hypotheses</i>	<b>The significance level</b>	<b>state</b>	
		<b>rejected</b>	<b>Approved</b>
It seems Structural factors in budget-based budgeting in the Afghan Ministry of Higher Education are affected.	0.00		✓

It seems Behavioral factors in performance-based budgeting in the Ministry of Higher Education of Afghanistan are transferring.	0.01	✓
It seems Environmental factors affect performance budgeting at the Afghan Ministry of Higher Education.	0.03	✓

According to the one-sample t-test of the hypothesis, if the significance level in the one-sample t-test is less than 0.05, the hypothesis is confirmed as significant.

The first sub-hypothesis: its significance level is less than 0.05, so the hypothesis is confirmed.

The second sub-hypothesis: its significance level is less than 0.05, so the hypothesis is confirmed.

The third sub-hypothesis: its significance level is less than 0.05, so the hypothesis is confirmed.

In hypothesis testing, if the significance level in the one-sample t-test is less than 0.05, the hypothesis is significant and is confirmed.

So, the first hypothesis has a significance level of 0.00, which is less than 0.05. The hypothesis is confirmed, which means that structural factors are effective in performance-based budgeting in the Ministry of Higher Education of Afghanistan.

The second hypothesis has a significance level of 0.01, which is smaller than 0.05. The hypothesis is confirmed, which means that behavioral factors are effective in performance-based budgeting in the Ministry of Higher Education of Afghanistan.

The third hypothesis has a significance level of 0.03, which is smaller than 0.05, and the hypothesis is confirmed, which means that environmental factors are effective in performance-based budgeting in the Ministry of Higher Education of Afghanistan.

### Offers

- 1- For managers and employees of organizations, the budget system stages are taught, because behavioral factors are directly related to its training.
- 2- By enhancing the appropriate indicators to measure the achievement of goals in government universities, it can be better
- 3- Monthly reporting, quarterly and annually from universities about performance-based budget failure.

### Research restrictions

- ✓ lacking enough time to investigate
- ✓ The lack of sufficient experience for scientific research
- ✓ The lack of sufficient materials for research (books, articles, magazines).
- ✓ Small Research Area

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