



Identifying the Effective Factors on the Efficient Model of Budget Allocation, The Model of Fuzzy Multi-Criteria Decision-Making Methods

1. Introduction

The budget is the most important and effective tool that can be used to determine policies and priorities, plan, modify and adjust activities and control; therefore, it is very important to know this tool correctly and to use it properly. Budgeting is the process of allocating limited resources to unlimited needs. The sum of the efforts spent on budgeting and resource allocation is for the maximum use of scarce resources. Today, budgeting in Iran's economy, as the financial face of the country's public administration, has inappropriate implementation principles. Setting up annual budgets faces many difficulties and issues. The current method of budgeting is in such a way that generally, government organizations request budgets without considering the organizational product and only based on the pattern of past allocations, bargaining power and even without considering performance indicators, and the government and parliament. Also, during the round-trip stages, they make allocations on the same basis. Therefore, the main goal of this research is to investigate the factors affecting the design of an efficient budget allocation model with a hybrid approach using fuzzy multi-criteria decision making methods.

2. Theoretical Framework

In order to allocate the budget:

Various methods have been presented, the most important models that have been designed around the theoretical approaches of budgeting are traditional common budgeting system: In conventional budgeting, the goals and emphasis are based solely on financial instruments and accounting of receipts and payments of the government sector, and the distribution of credits is exclusively directed to "devices - cost materials.

Incremental budgeting:

This method is compatible with the method of partial changes in decision-making, according to this method, for making a new decision, it refers to the decisions

that have already been made in the considered field, and according to the existing needs, it creates partial changes in them.

Analytical-mathematical model of the plan and program budget system:

One of the models that have been presented about the PPBS budget is Charnes and Cooper's model, which was presented in 1971.

3. Methodology

The present research method is applied according to the purpose and the results can be useful for a wide range including managers and officials of the budget and program organization and researchers. In this research, library and field methods were used to collect data, and in the field part, pairwise comparison questionnaires and option criteria tables were used. The statistical population of this research includes experts in the field of budget allocation, among whom 10 people who are engaged in the field of budgeting have been selected as a statistical sample. Fuzzy AHP and COPRAS methods have been used in MATLAB software environment for analysis.

4. Discussion

The budget is the main policy document of the government, which shows the prioritization of the country's annual and multi-year goals and how to achieve them. Normally, each assessment model is appropriate for a specific subject and a specific society that is used in its time. According to the sensitivity of the budget issue, especially in this period of time and the economic war on the one hand and the excessive dependence of our country on underground and oil resources in the preparation of the budget, it is felt necessary to pay attention to the mentioned issue.

The main extracted factors are: environmental, external, internal and legal factors. After determining the main and secondary factors, the gray relationship analysis approach with distance fuzzy numbers was used to weight the main and secondary factors. The results showed that among the secondary factors, managers' priorities and managers' thoughts and opinions have the highest importance, and among the main factors, the highest importance is related to legal factors and the least important is related to external factors. Executive bodies and government companies should explain the legal requirements and necessary procedures for the establishment of operational budgeting by the relevant institutions.

5. Conclusion and Suggestions

For the successful implementation of operational budgeting, organizations must be accountable to society.

The financial and accounting laws and regulations and other related laws should be re-examined by the Islamic Council and other related institutions in order to facilitate the conditions for the establishment of the operational budgeting system.

6. Ethical Considerations

6.1. Compliance with ethical guidelines

The authors of the article declares that research ethics have been observed in this article.

6.2. Funding

The authors of the article have not received any budget from any organization or company to conduct the research.

6.3. Authors' contribution

The authors of the article have participated with the same contribution in full compliance with the publication ethics.

6.4. Conflict of interest

The authors declare that there is no conflict of interest.