Assessing the Positive and Negative Effects of Budgeting in Charitable Communities

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GRAPHICAL ABSTRACT

ABSTRACT

The main purpose of this research study is to evaluate the positive and negative effects of budgeting in charitable communities. This work is exploratory in terms of practical purpose and in terms of implementation method. The statistical population was 25 experts and financial managers in Abrar Charity. In order to collect the information, questionnaires were distributed among these experts and the collected data were analysed using the Super Decision software. The results demonstrated that the positive effects are more important than the negative effects of budgeting in charitable communities and also examining the dimensions. The importance of the indicators are: improving the quality of decision-making, reducing corruption, the need for reliable information on the unit cost of the product or its consequences, the possibility of effective monitoring of operations, improving the performance of charitable activities, the possibility of two-part goals in Programs are the change of organizational nature from non-profit to for-profit.

Introduction

Budgeting has always been one of the challenges of the economic system and this category has a hundred-year history in Iran. History has shown that during different periods, the ruling governments have relied heavily on international experts for structural changes in the budget, and many changes have taken place in this valley until the budget has reached its current position. Charitable communities, as one of the most effective institutions that have a wide range of tasks and services and are recognized in the global tradition as a leading figure in public services,

have to manage financial resources to meet the unlimited needs and limited resources available to them. The issue of budgeting and budgeting has become inevitable. Therefore, the budget is a necessity that has limited its resources. The success or failure of any organization depends on the organization's ability to integrate organizational resources and make optimal use of them. Organizations have different goals and to achieve them, they are integrated and coordinated in the use of resources so that they can achieve higher efficiency without wasting resources. Also coordination between different units in the use of organizational resources; It is a big step for the success of organizations (1). Budget is one of the most important tools in coordinating organizational resources and organizational goals. A budget is a financial plan that is defined over a period of time (often one year) and seeks to forecast annual revenues and expenditures; establish a balance between organizational resources and goals (2). In fact, the budget is a financial plan to manage expenses, revenues, assets and organizational activities financially (3). The process of creating a financial plan to spend financial resources is called budgeting. Budgeting is a process that ends with the development of a budget plan and determines all organizational revenues and expenditures and how they are spent so that predetermined goals can be achieved (4). Simply put, budgeting is a system for balancing organizational costs and revenues (5). On the other hand, budgeting is the management of

financial resources in a way that divides financial resources between different organizational units and how they are spent so that the organization does not face a shortage of resources in different time periods and the process of achieving goals is not difficult (6).

Although researchers such as Dabb et al. (2019) emphasize the positive role of budgeting in improving the performance of non-profit organizations, but not much research has been done in Iran and even other countries (7). Especially in Iran, where in general, non-profit organizations have not paid much attention to budgeting (8). Charities are one of the most prominent nonprofits, and there is very little information regarding the role of budgeting in improving performance in these organizations. Preventing and combating financial problems and fraud is of great importance in all organizations and institutions, and charities and charities are no exception to this rule (9). Using an effective and accurate systematic process can prevent wrong decisions, accidental errors, theft and fraud in calculations. The charity may receive its money from various sources, such as government grants, and private grants. The institution must ensure that all of these financial resources are: secure; be carefully recorded; Save and record all financial events accurately. The institution must ensure that all financial resources are properly spent to achieve the institution's short-term and long-term goals. Individuals to undertake the work of purchasing goods or payments that are

foreseen according to the budget plan within their authority, in the budget of the organization, a line has been allocated to these costs or expenses, comparing the invoice price and the projected price in the budget document, adjusting Cost policy. The institution must have a clear policy on its costs. For instance, specify who is eligible to pay the fees, how you make the payment; Banking, cash, etc., in the absence of the responsible person who or who can be responsible for him. Alsokeeping accurate accounting records, preparing the annual report of the Board of Trustees, preparing annual accounting reports, keeping accounting records (6 months to 3 years) and quick response to financial problems (10).

If an institution is unable to pay its debts, this will lead to the institution going bankrupt in the long run. Therefore, before reaching this stage, the charity should seek the help of professional consultants in this field and, for example, use one or more of the following options: developing alternative sources of funding or emergency assistance; Borrow money from banks, members or stakeholders; Reduce actual or planned costs and stop some charitable activities (11).

In examining the theoretical framework, it was found that in none of the researches done so far; the positive and negative effects of operating budgeting have not been evaluated. Therefore, this research can be a starting point for summarizing and identifying the positive and negative effects of operational budgeting. Debb et al. (2019) described organizational

effectiveness as one of the positive effects of budgeting. Kimani (2017) also examined and confirmed the impact of budgeting on effectiveness. Camao et al. (2017) in their research stated that the budgeting process affects organizational performance. Klimore (2016) examined the positive and negative effects of budgeting and acknowledged that one of its most important positive effects was the transparency of the revenues of the states implementing the operational budgeting (12). Lou and Villabi (2015) stated that operational budgeting affects performance integration. Becker *et al.* (2014) also stated that budgeting leads to improved strategic organizational planning. Isaac (2014) also acknowledged that budgeting has an effect on improving the performance of financial organizations (13).

Young and Field (2013) stated that the use of operational information and operational budgeting leads to better decision-making in the allocation of funds and budgets in Congress. In this article, we are trying to answer the question of what the effects of using budgeting in charities can be and the negative consequences and possible positive results. What does it include? What are the positive and negative effects of using budgeting in a charity? Research method (statistical population, sampling method and sample size) (14).

The method in the present research is based on a descriptive-qualitative method. Due to the fact that this research uses the opinion of experts, it does not use random statistical sampling and has an interview approach.

According to chen and chen, 2009, the opinion of about 20-20 experts is sufficient for MCDM research such as the ANP method. Therefore, in this research, about 25 experts are used to perform the ANP method (15).

Data Collection Tools

Data collection in the present study was using a pairwise comparison questionnaire. It should be noted that to fill the matrix of pairwise comparisons, scales 1 to 9 are used to determine the relative importance of each element in relation to other elements in relation to that property. The pairwise scoring scale is listed in Table 1.

Table 1. The expression code of the degree of importance

Scoring Scale	Phrase	Code
1	Equal importance	1
3	relatively preferred	2
5	Extreme importance	3
9	Extremely important	4
2,4,6 and 8	Intermediate values	5

To identify and prioritize the positive and negative effects of budgeting in charitable communities, questionnaires were distributed among experts and according to the importance of each indicator, the relevant data is drawn in the form of a network model (16).
The ANP method is used to analyze the data in this model. To model the identification of the positive and negative effects of budgeting in

charitable communities, the issue has been examined from two dimensions:
1- Positive effects A
2- Negative effects B
Positive dimension: Positive dimension metrics include the following:

1- Improving the performance of A1 charity activities;
2- Improving the quality of A2 decision making;
3- Reducing corruption A3;
4- Possibility of effective monitoring in the implementation of A4 operations;
5- The possibility of having two-part goals in A5 programs;

Negative dimension: The sub-criteria of the negative dimension include the following:

1- Changing the organizational nature from non-profit to for-profit B1
2- The need for reliable information on the unit cost of the product or the consequences B2

Method of Analysis

The positive and negative effects of budgeting have been evaluated using the AN network decision-making method. To execute these methods, Super Decision software version 2.4.0-RC1 has been used. The ANP method consists of three main steps:
Step 1, Paired comparison matrices and priority vectors; Similar to comparisons made in AHP. The elements of decision-making pairs in each category are compared according to their importance in terms of their control

criteria. The groups themselves are compared in pairs according to their impact on the goal.

The second step, is to form a super matrix (decision matrix). To obtain general prioritization in a system with dependent effects, local priority vectors are inserted into the appropriate columns of a matrix. The following matrix (Figure 2) shows a standard example of a decision super matrix. (Assuming that the decision system has Ck except the decision and K = 1, 2, 3,..., n and every K has an m element with ek1, ek2,..., ekm) (17).

Figure 1. Standard example of decision super matrix

The third step is to calculate the final weight vector. If the hyper matrix obtained in the third step covers the entire network, the weight of the options and elements of the different clusters in the corresponding columns in the super matrix is limited, and if the super matrix does not cover the entire network and includes only internal connections between clusters, similar calculations should be continued. To extract the final priority vector of the options.

Hierarchical Tree Development (ANP) Research Problem

First, according to the review of previous texts and researches and using the opinions of experts to identify and prioritize the positive and negative effects of budgeting in charitable communities, a network tree should be designed, the result of this step 7 factors The sub-category is categorized into 2 main factors (18).

Primary matrix structure

As can be seen from the diagram of the research network, 7 sub-factors that indicate the characteristics of the two main factors have been selected for the purposes of this research. The interdependence of the main factors and sub-factors is shown in Table (2). To reach this table and calculate the relevant weights, the opinions of experts and expert team have been used (19).

Table 2. Yin interaction matrix of major and minor factors based on model (ANP)

Target		main factors		Sub-factors						
		A	B	A1	A2	A3	A4	A5	B1	B2
Target										
main factors	A		√							
	B	√								
Sub-factors	A1	√						√	√	
	A2	√				√	√			√
	A3	√			√					√
	A4	√			√					√
	A5	√		√					√	
	B1		√	√				√		
	B2		√		√	√	√			

Calculating the weight of the main factors (level one)

Formation of comparative matrix and control of their compatibility: In this stage, the comparative matrix of the main criteria, the dependence of the main criteria on each other, the sub-criteria and the dependence of the sub-criteria on each other are formed and their compatibility is controlled.

Paired comparison of main factors: To calculate the relative importance (weight) of each of the main factors, a questionnaire was prepared and distributed according to the ANP questionnaire format (two-to-two comparison) to obtain expert opinions. This questionnaire includes a matrix for pairwise comparison of factors.

So there are a number of comparisons. Given that level one had two factors (Table 3), the number of comparisons based on the choice of a combination of 2 is obtained from 2, which is equal to 1.

Table 3. Matrix of pairwise comparisons of main factors (without considering the internal dependence of factors)

main factors	A	B
A	1	4
B	0.25	1

main factors	A	B	Eigenvector (W)	Grade
A	0.8	0.8	0.8	1
B	0.2	0.2	0.2	2
Since there are two factors, the incompatibility rate is indefinable =IR				

The results of the analysis of Table (3) calculated by the weights of the main factors of positive and negative effects of budgeting in charitable societies show that the factor of positive effects (A) with a relative weight of 0.8 in the first place and then the factor of negative effects (B) With a relative weight of 0.2 is in second place. The result of this pairwise comparison and the special vector are presented below.

Pair comparison of internal dependence of main factors (calculation of weight matrix) To understand the interdependence between the main factors, a pairwise comparison between the main factors is performed in order to obtain the elements, the results of which are calculated in the form of a matrix. However, as there are only 2 factors in the first level, it is not possible to compare the factors under another factor, and as a result we will have according to Table (4).

Table 4. Paired comparison matrix of main factors

Factors	A	B	Eigenvector (W)
A	1	1	0.5
B	1	1	0.5

After forming the above matrix and performing the necessary calculations, the results are presented in the matrix.

$$w_{22} = \begin{matrix} A \\ B \end{matrix} \begin{bmatrix} 0 & 0.5 \\ 0.5 & 0 \end{bmatrix}$$

Calculate the Local Weight of Sub-Factors

Paired comparison of sub-factors of each of the main factors (matrix). In this step, the specific vector of each of the sub-factors related to the dual main factors is obtained through pairwise comparison. This particular vector will form the columnar elements of the matrix. The results of comparisons of each of the sub-factors are presented in Table (5).

Table 5. Matrix of pairwise comparisons of sub-factors related to positive effects (A)

Positive effects	A1	A2	A3	A4	A5
A1	1	0.143	0.167	0.5	3
A2	7	1	2	3	8
A3	6	0.5	1	3	5
A4	2	0.333	0.333	1	4
A5	0.333	0.125	0.2	٠/٢٥	1

Structural dimensions	A1	A2	A3	A4	A5	Eigenvector)W(	Grade
A1	0.061	0.068	0.045	0.065	0.143	0.076	4
A2	0.429	0.476	0.541	0.387	0.381	0.443	1
A3	0.367	0.238	0.270	0.387	0.238	0.300	2
A4	0.122	0.159	0.090	0.129	0.190	0.138	3
A5	0.020	0.059	0.054	0.032	0.048	0.043	5
IR=0.033<0.1							

The results of the analysis of Table 5 matrix of calculated pairwise comparisons of the weights of the sub-factors show positive effects that improve the quality of decision making with a relative weight of 0.443 in the first place and then reduce corruption with a relative weight of 0.300 in the second place and Effective supervision in the implementation of operations with a relative

Weight of 0.0138 in the third rank and improving the performance of charitable activities with a relative weight of 0.076 in the fourth rank and the possibility of two-part goals in programs with a relative weight of 0.043 in the fifth rank is important. Also, the incompatibility rate of this matrix is acceptable and the judgment of experts can be

trusted.

Calculate the incompatibility rate (IR).

For this purpose, the following is done: Here IRI (Random Mismatch Index) is a value that is extracted from the relevant table, which is equal to 1.12 for the matrix with dimension n = 5. Finally, the incompatibility rate of the

matrix is equal to (IR = 0.033) and because this value is less than 0.1, so in pairwise comparisons, there is compatibility. Table (6) shows the pairwise comparison matrix of sub-factors related to negative effects (B).

Table 6. Matrix of pairwise comparisons of sub-factors related to negative effects (B)

Background dimensions	B1	B2
B1	1	0.2
B2	5	1

Background dimensions	B1	B2	Eigenvector(W)	Grade
B1	0.167	0.167	0.167	٢
B2	0.833	0.833	0.833	١
Since there are two factors, the incompatibility rate is indefinable= IR				

The results of the analysis of Table (6) of the matched pairwise comparison matrix of the weights of sub-factors of negative effects show that there is a need for reliable information on the unit cost of the product or the results with a relative weight of 0.833 in the first place and then change the organizational nature. From non-profit to profit with a relative weight of 0.167 is in second place.

Parallel comparison of internal dependence of sub-factors (matrix): 7 sub-factors that represent the characteristics of the two main factors have been selected for the purposes of this study. The interdependence of these sub-factors is shown in the "matrix of interrelationships of major and minor factors based on the model" in Table 7 Expert opinions have been used to reach this table and calculate the relevant weights.

Table 7. Relationships in the matrix of interrelationships of the main and secondary factors based on the model

Row	Sub-criteria	A1	A2	A3	A4	A5	B1	B2
1	Improve the performance of charitable activities= A1					√	√	
2	Improving the quality of decision making = A2			√	√			√
3	Reduce corruption= A3		√					√
4	Ability to effectively monitor the implementation of operations = A4		√					√
5	Possibility of having two-part goals in programs= A5	√					√	
6	Changing the organizational nature from non-profit to for-profit=B1	√				√		
7	Need to have reliable information about the unit cost of the product or the consequences=B2		√	√	√			

Table (8): Paired comparison matrix of interdependent sub-factors with sub-factor of improving the quality of decision making (A2)

Improving the quality of decision making	A3	A4	B2
A3	1	2	3
A4	0.5	1	2
B2	0.333	0.5	1

Improving the quality of decision making	A3	A4	B2	Eigenvector (W)	Grade
A3	0.546	0.571	0.5	0.539	1
A4	0.273	0.286	0.333	0.297	2
B2	0.182	0.143	0.167	0.164	3
IR=0.005<0.1					

Results of table analysis (8) Matrix of pairwise comparisons calculated Weights of sub-factors of reducing corruption with a relative weight of 0.539 in the first rank and then the possibility of effective monitoring in the implementation of operations with a relative weight of 0.297 in the second rank and the need for information Reliability of the unit cost of the product or the resulting consequences with a relative weight of 0.164 is of paramount importance. Also, the incompatibility rate of this matrix is acceptable and the judgment of experts can be trusted.

The result of pairwise comparison and special vector of other interdependent sub-factors is presented in the matrix. Given that all the comparative matrices in the structure of the unbalanced super matrix (W22, W23, and W 32) have been calculated and their compatibility has also been controlled, it is possible to replace these matrices in the primary super matrix of the unbalanced super matrix. Obtained as shown in Table (9).

Table 9: Unbalanced Super matrix

Target			main factors		Sub-factors						
			A	B	A1	A2	A3	A4	A5	B1	B2
Target		0	0	0	0	0	0	0	0	0	0
main factors	A	0.8	0	1	0	0	0	0	0	0	0
	B	0.2	1	0	0	0	0	0	0	0	0
Sub-factors	A1	0	0.073	0		0	0	0	0.75	0.75	0
	A2	0	0.445	0	0		0.75	0.67	0	0	0.68
	A3	0	0.305	0	0	0.54		0	0	0	0.2
	A4	0	0.135	0	0	0.30	0		0	0	0.12
	A5	0	0.042	0	0.80	0	0	0		0.25	0
	B1	0	0	0.167	0.20	0	0	0	0.25		0
	B2	0	0	0.833	0	0.16	0.25	0.33	0	0	

Calculate a Rhythmic Supernatant

Now we have to get the rhythmic super matrix, that is, the matrix whose sum of the components of the column is one (what the clock calls the random matrix). To convert an unbalanced super matrix to a rhythmic super matrix, the unbalanced super matrix must be multiplied by a cluster matrix. The cluster matrix reflects the effectiveness of each cluster

in achieving the objectives of the study. The steps are revealed in Table 10.

Table 10: Matrix of pairwise comparison of clusters

Clusters	(Cluster1) Main factor	(Cluster2) Sub-factors	Eigenvector)W(
(Cluster1) Main factor	1	1	0.5
(Cluster2) Sub-factors	1	1	0.5

To obtain a rhythmic super matrix, each of the elements of an unbalanced super head cluster must be multiplied by the weight vector of that cluster (from the cluster matrix). The rhythmic super matrix of this research is presented in Table (11).

Table 11: Rhythmic supernatant

Target			main factors		Sub-factors						
			A	B	A1	A2	A3	A4	A5	B1	B2
Target		0	0	0	0	0	0	0	0	0	0
main factors	A	0.8	0	0.5	0	0	0	0	0	0	0
	B	0.2	0.5	0	0	0	0	0	0	0	0
Sub-factors	A1	0	0.037	0		0	0	0	0.75	0.75	0
	A2	0	0.223	0	0		0.75	0.67	0	0	0.68
	A3	0	0.152	0	0	0.54		0	0	0	0.2
	A4	0	0.067	0	0	0.30	0		0	0	0.12
	A5	0	0.021	0	0.8	0	0	0		0.25	0
	B1	0	0	0.083	0.2	0	0	0	0.25		0
	B2	0	0	0.417	0	0.16	0.25	0.33	0	0	

Calculate the limit super matrix

The purpose of maximizing a balanced matrix is to achieve the relative long-term effect of each of its elements on each other. To diverge the coefficient of importance of each element of the rhythmic matrix, we bring it to the power of K, which is a large optional number, until all the elements of the super matrix are the same (equal). This is done repeatedly. In such a case, the limit super matrix is obtained. In the present study, at the power of 500

rhythmic super matrices, the limit was obtained using MATLAB super matrix software, in which all its elements are almost equal to each other. Table (12) demonstrates the numbers for the limit super matrix

Table 12: Limit Super matrix

Target		main factors		Sub-factors						
		A	B	A1	A2	A3	A4	A5	B1	B2
Target		0	0	0	0	0	0	0	0	0
main factors	A	0	0	0	0	0	0	0	0	0
	B	0	0	0	0	0	0	0	0	0
Sub-factors	A1	0.058	0.058	0.058	0.058	0.058	0.058	0.058	0.058	0.058
	A2	0.358	0.358	0.358	0.358	0.358	0.358	0.358	0.358	0.358
	A3	0.225	0.225	0.225	0.225	0.225	0.225	0.225	0.225	0.225
	A4	0.125	0.125	0.125	0.125	0.125	0.125	0.125	0.125	0.125
	A5	0.053	0.053	0.053	0.053	0.053	0.053	0.053	0.053	0.053
	B1	0.025	0.025	0.025	0.025	0.025	0.025	0.025	0.025	0.025
	B2	0.156	0.156	0.156	0.156	0.156	0.156	0.156	0.156	0.156

Table 13: Prioritize the positive and negative effects of budgeting in charitable communities

Row	Name	Final effect	Grade
1	A1	0.058	5
2	A2	0.358	1
3	A3	0.225	2
4	A4	0.125	4
5	A5	0.053	6
6	B1	0.025	7
7	B2	0.156	3

The results of the analysis (Table 12) of the super matrix of the calculated limit of the weights of positive and negative effects of budgeting in charitable communities and also their final analysis (Table 13) show that the improvement of decision quality with a relative weight of 0.358 in the first place. Then it was reduced with a relative weight of 0.225 in the second place and the need for reliable information on the unit cost of the product or the consequences with a relative weight of

0.156 in the third place and the possibility of effective monitoring of operations with a relative weight of 125 / 0 in the fourth rank and improving the performance of charitable activities with a relative weight of 0.058 in the fifth rank and the possibility of two-part goals in programs with a relative weight of 0.053 in the sixth rank and changing the organizational nature from non-profit to profit with a relative weight of 025 / 0 are in seventh place importance. Figure (2) shows the prioritization of works.
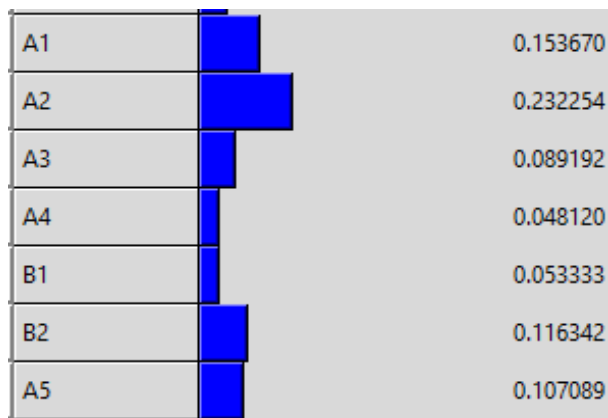

Figure 2. Prioritization of works

Finally, Figure (3) shows the priority of dimensions.

Figure 3. Dimension prioritization

Conclusion

This research study demonstrated that, the positive dimension and positive effects of the operational budget implementation were recognized as the main factor. The obtained

results were consistent with the results of previous research. Because in previous researches, the positive effects and positive effects of the implementation of the budgeting system have been studied. Like researchers such as Debbie et al. (2019), Kamao et al. (2017), Klimore (2016), Lou and Villaby (2015), Becker et al. (2014), Isaac (2014) and Young and Field (2013) in research. They acknowledged that operational budgeting can have positive effects. The results of studies revealed that the positive and negative effects of the operational budgeting in terms of priority are as follows:

➢ Positive dimension
➢ Negative dimension

Positive effects: The results showed that the positive effects of operating budget implementation were more important. This factor mainly includes items such as the following:

➢ Improving the quality of decision-making: In fact, this type of military budgeting includes the basis for appropriate and reasonable decision-making in the policy-making stage and announcing the policy of designing executive programs and allocating limited resources among unlimited needs and provides continuous communication between these factors. Makes.

➢ Reduce corruption: Corruption in this process reduces significant costs for development networks and social security.

- Possibility of effective monitoring in the implementation of operations: Operational budgeting by creating conditions for reporting and reporting provides the possibility to be able to effectively and directly monitor operations, programs, revenues, budgets, etc.
- Improving the performance of charitable activities: Since operational budgeting seeks to link corporate performance indicators and resource allocation, although such links are often weak, they can facilitate budgetary policy and monitor and legislate for related outcomes and achievements. Increase with public spending.

Possibility of two-part goals in programs: An operational budget provides the ability to design two-part goals to measure the "cost" and "outcome" dimensions. Part of the goals can be related to the desired results and the other part of the goal can be related to the implementation of the program at a specific cost. Using unit cost information in the operating budget, performance improvement can be considered as reducing the cost per unit.

Negative effects

The results showed that the negative effects were less important than the positive effects of operating budget implementation. These factors mainly include the following:

- The need for reliable information on the unit cost of the product or its

consequences: Among the negative effects of operating budgeting is the lack of sufficient cost data, operational budgeting requires reliable information on the cost of product units or the resulting outcome.

- Changing the nature of the organization from non-profit to for-profit: A non-profit organization is an organization that was not established with the aim of economic benefit and economic profit and non-profit organization has no shareholders, but for-profit organizations seek profit and income and this can be Be considered a loss to charitable communities.

- Prioritize indicators to determine the importance of the positive and negative effects of operational budgeting.

In the above section, in relation to the general parameters, some material was presented and the positive and negative effects were examined. In this section, positive and negative effects are examined in the form of components. Factors in importance in order of priority are:

1- Improving the quality of decision making;
2- Reducing administrative corruption;
3- The need for reliable information on the unit cost of the product or the consequences;
4- Ability to effectively monitor the implementation of operations;

5- Improving the performance of charitable activities;

6- The possibility of having two-part goals in the programs;

7- Changing the organizational nature from non-profit to for-profit.

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