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# The effects of organizational policies on budget participation with the mediating role of employee motivation

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**Abstract**--From the management perspective, budget is a tool for targeted use of financial resources given the company behoof and goodness, so that maximum organizational benefits are gained by using minimum resources and create measurable evaluation criteria that lead management to goals in this regard. The purpose of the study was to examine the effects of organizational policies (Ops) on budget participation (BP) with the mediating role of employee motivation (EM). The study was applied in terms of purpose and descriptive-survey in terms of method. The population was the staff of Management and Planning Organization of Tehran. Given the data collected, the total number of employees was 374 people selected using stratified random sampling method. In the present study, a questionnaire from the study of Lao et al. (2018) was used to collect data. The reliability of the questionnaire was obtained as 0.820 using Cronbach's alpha coefficient. Descriptive statistics test in SPSS 18 and structural equation method (SEM) using Smart PLS software were used to analyze the collected data. The results indicated that OPs have a significant effect on BP with the mediating role of EM.

**Keywords**--OPs, BP, EM.

**Introduction**

Managers have a critical role in managing the performance of their employees. Managers have to be able to consistently deliver performance and results, and reach the best possible performance from the teams and those they manage. This is because the success of the organization depends not only on having the appropriate strategy and resources, but also on the ability of management to

support teams and individuals who help realize the mission and goals of the organization (Panahi, 2015).

Participating in budgeting provides the management with the opportunity to affect the budget before it is finalized; therefore, the manager necessarily has an active role and can be more involved in exploring and evaluating various options for setting budget goals. Hence, participation in budgeting increases management efforts to accurately formulate forecasts according to environmental conditions and can result in management focusing on decisions and behaviors needed in future periods. Moreover, it may result in increase in thinking about budget goals and different options (Tavakoli, Etemadi, 2020) strengthened motivational participation, as employees feel more accepted and involved in the work. Thus, feelings of self-respect, job satisfaction and cooperation with management could be improved. The consequences of participation usually appear as reducing conflict and stress at work, greater commitment and attachment to goals and better acceptance of change (Rajabi et al., 2014).

From data collected from dealers in 11 car dealerships in the United States, Flaherty and Papas (2000) found a strong positive correlation between procedural justice and employee trust in their managers (Rezaian et al., 2018) organizational commitment, the mediation role in the relationship between BP and performance. Optical and Parker (1998) argued that employees would be more committed to the organization if they were allowed to participate in the budgeting process (Minaei and Moon, 2013). According to Farmer et al. (2003) if the employees see the procedures fairly, they are likely to consider the organization positively and commit to it, even if they are dissatisfied with their output at the same time (Dehghanian et al., 2013). BP refers to the involvement of managers in creating the budget and their effect on the results of a decision-making process. The demand for participatory budgeting is fully supported by the need for adequate funding, the promotion of better organizational commitment, and the encouragement of information and knowledge sharing (Zeiadin and Asa, 2011).

Duty uncertainty is a cause for BP. Kern (1992) showed that the organizations cannot recognize participation as an effective tool in enhancing duty performance in high uncertainty. On the other hand, the organizations could believe that other components of management control systems, like performance-based incentives or advanced information systems, can be better tools for improving individual performance in be on top when tasks are uncertain. Even though this study cannot provide specific reasons for the lack of a hypothetical causal relationship between job uncertainty and participation, the results show that budget sharing can serve as an additional or relatively inexpensive alternative to other control mechanisms to ensure performance employees use under conditions.

The importance of goal acceptance in the budgeting process is well discussed in Locke's (2019) goal setting theory. Goal acceptance still has a key role in conveying the effects of participation on game performance as these characteristics seemed to be more justifiable given the high reliability in both theoretical and experimental contexts. Several scholars, such as Shields et al. (2000) and Ren (2018) show a role for the empirical literature on the role of goal acceptance, although this structure usually seems to be a key psychological state

of participation. In an organization like the Program and Budget Organization, where the budgeting system uses the views of the administrative departments, one can examine the effects of budget-based participation that affects the performance of managers.

### **Theoretical foundations Organizational policies**

Mintzberg found political skill as a competency needed for career success, involving influencing through persuasion, manipulation, and negotiation (Ferris et al., 2005) developed by using organizational development policy tactics and strategies. Ferris considers political skill as an individual characteristic used to effectively describe political behavior to acquire or develop a given structural power. According to him, power shows influence, policies are strategies used to create or gain power, and political skill provides a set of skills for the effective use of resources and the implementation of political behavior. Slow (Ferris and Trudeau, 2012).

The ability to effectively understand others and situations in conceptual and empirical studies enhances the work of political skill and the use of such knowledge to influence others to act in a way that defines individual goals or organizational goals (Ferris, Trudeau et al., 2005; Cole, 2007; Liu, 2007; Peru et al., 2007; Ferris et al., 2009; June, 2009; Kisamore et al., 2010; Kaylee, 2011). According to this definition, one can argue that political skill includes the ability to communicate effectively with others (Kisamore et al., 2010). Although this skill is not necessary for the job, it is promoted for performance and survival in today's complex and dynamic organizations (Kaylee Ford, D., 2011).

According to Ferris et al., political skill is a multidimensional, interdependent and interrelated instrument including social awareness of interpersonal influence, networking ability, and overt intimacy (Ferris et al., 2008). Social astute: This is the ability of individuals to accurately understand social situations, including their own and others' behaviors (Peru et al., 2007). People who are socially astute have a lot of self-awareness and discernment in social environments called "sensitivity to others". This feature has been described by Feffer (1992) (Ferris et al., 2008).

Interpersonal influence: This is the ability of people with political skills to affect those with whom they interact (Peru et al., 2007) and the ability to make desirable changes in others. Mintzberg (1983) states the ability to negotiate and affect others as an inherent feature of political skill (Ferris et al., 2009). Those with more interpersonal influence can strategically change their behavior with various people in various environments - these people use a cleverly persuasive style to affect others (Bing, 2011).

Networking ability: As one aspect of political skill, it refers to the fact that individuals of political "social capital" are skilled in building relationships, friendships, and alliances. It creates the ability to equip individuals with more resources to achieve goals (Peru et al., 2007).

Overt integrity: This is having credibility, honesty and coherence. People with overt integrity gain the trust and support of their co-workers when they engage in influence efforts (Blickle, G., Wendel, Ferris, 2010). Among these four dimensions of political skill, overt integrity best addresses the potential for successful influence (Ferris et al., 2008). Political skills and good employment: Those with high political skills are more successful in getting high rankings for jobs and job offers (Higgins 2004).

### **Budget Participation**

The purposes of participatory budgeting are to increase efficiency in resource allocation and efficiency in government spending. Considering the significance of efficiency in resource allocation, corporate budgeting reforms have been introduced that tend to allocate resources in the public sector to be responsible for changing social needs and priorities. The implication is that the allocation of resources to unprofitable programs is due to a lack of responsibility for budgeting outcomes.

Effective efficiency and efficiency in the allocation of government resources are the purpose of participatory budgeting. Moreover, there is a key relationship between PB and government major goals. PB is successful in increasing effective efficiency. The additional government spending has to be less than what is available too. In other words, there is an effective profit that can be used to both reduce the tax burden and create new priorities in financial services. Furthermore, a government consciously looks to reduce government spending as well as the efficiency goals of resource allocation. The goal of government is to reduce government spending and increase efficiency and effectiveness (Lauren, 2005). Empirical evidence indicate that the efficiency of large participatory government budgeting systems is affected by three elements of optimal budget allocation, effective efficiency, and regular planning (Mark Robinson and Bramby, 2005).

### **Employee motivation**

Motivation or need is an internal state and lack or deprivation that forces a person to perform a series of activities (Seyed Javadeen, 2017). Another definition of motivation is that "the desire to make great efforts to meet the goals of the organization in such a way that this effort is directed to meet certain individual needs" (Robbins, 1998). One of the primary duties of a manager is to motivate employees to a high level of performance. This means the manager has to ensure that people work, attend work regularly, and make a positive contribution to the organization's mission. Job performance is associated with the ability, environment as well as motivation (Mohammadzadeh and Mehrvejan, 1996: 120). Personal interests and attitudes towards oneself, job, work environment as well as the factors such as the need for security and social communication are among the personal characteristics known to motivate people to do or avoid doing something (Moghimi, 2016).

Maslow Herzberg et al. and MC Clelland are among the most prominent figures emphasizing these elements. Maslow proposed the hierarchy of needs and stated that by satisfying any level lower than the level of individual needs: the need for

water and food, safety and order of love and affection, respect, self-exaltation and perfection, man seeks satisfaction. Herzberg divided Maslow's needs into two groups, calling only the second group as satisfaction factors. He claimed that the satisfaction of the first group of needs, the need for financing, health, and proper care, does not lead to motivation, but only eliminates the field of dissatisfaction. Thus, it is necessary to appreciate the worthy efforts, progress, growth, provide potential capabilities and the like to motivate. MC Clelland declared the need for companionship and friendship, the desire for power as a prominent need of human beings and claimed that providing the ground for satisfying each of these needs, motivates those who have them to move and act appropriately (Saatchi, 2014).

Although almost no one denies the effect of the work environment on motivation or repression, this elements as a whole or its constituent elements are not considered to be the only motivating factor or elements, and if they are, these factors can be imagined in the relevant people have been considered effective in them. Therefore, many scientists researching on motivation have considered two factors: the individual and the environment (Joneidi, 1991).

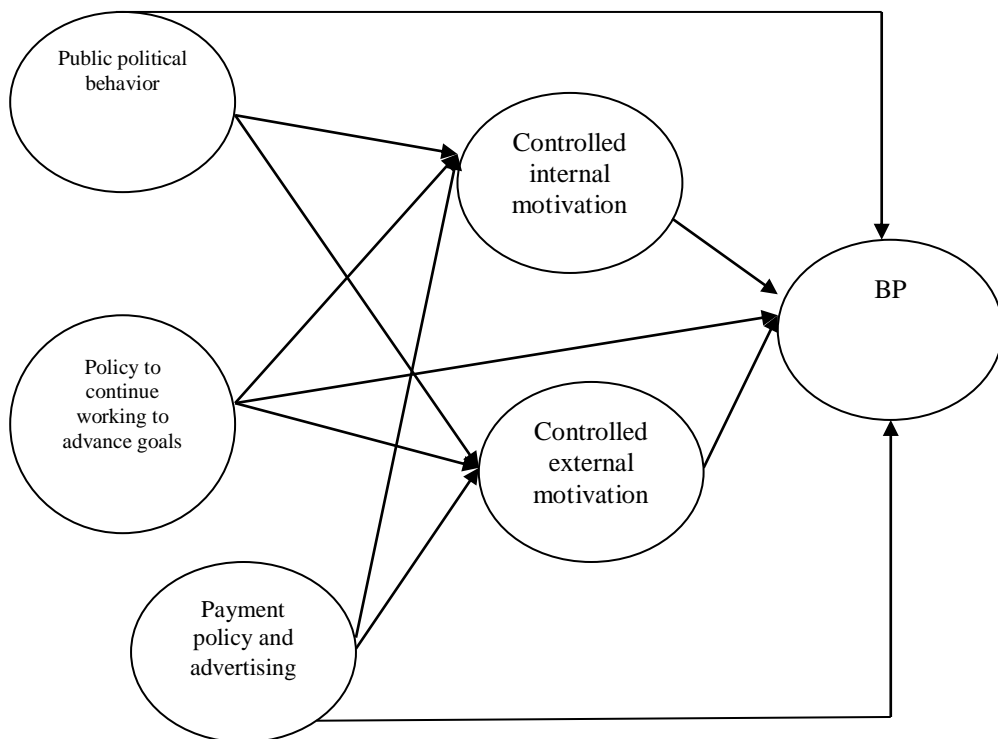


Figure 1: The conceptual model of the study by Won Her et al. (2019)

## Methodology

The study was applied in terms of purpose. The population was all employees of Tehran Management and Planning Organization, who were 780 people. Krejcie Morgan table was used to achieve the desired number of samples according to the

population. The sample size was determined using Krejcie Morgan table as 374 people selected using stratified random sampling. A questionnaire from the study of Lao et al. (2018) was used to collect data. Among the several methods available to determine the validity of the measure, face validity and content validity was used for this study. The questionnaire was given to a number of experts and researchers to examine the validity of the questionnaire. In the study, the validity questionnaire was approved by the supervisor and several experts. The questionnaire data was distributed among the population and its information was entered into SPSS 18; the reliability coefficient (Cronbach's alpha) was calculated. The structural equation modeling method and PLS software were used to carry out confirmatory factor analysis, test the research hypotheses and fit the structural model of the study.

## Results

The findings indicated that 62.03% of the employees were males and 37.97% females. In the staff of Tehran Management and Planning Organization, the highest frequency was 41-50 years old and the majority of selected respondents had a bachelor's degree, 36.69%.

Table 1  
KMO and Bartlett's test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		0.759
Bartlett's Test of Sphericity	Approx. Chi-Square	3592.336
	df	703
	Sig.	0.000

Given the KMO number (greater than 0.7) and the significance number of Bartlett's test (sig <0.05), one can state that the data are suitable for performing factor analysis and have the required conditions. The total table of variance explained showed that the questionnaire questions consist of 6 factors and these factors explain and cover about 72.386% of the variance, showing the appropriate validity of the questions. The factor transformation matrix showed that each of the variables has a factor loading greater than 0.5 and is placed under the umbrella of the desired factor.

Table 2  
Factor transformation matrix

	1	2	3	4	5	6
Q1	0.127	0.098	0.749	0.109	0.065	0.090
Q2	0.026	0.023	0.899	0.031	0.076	0.066
Q3	0.031	0.731	0.227	-0.118	0.146	0.072
Q4	0.159	0.808	0.033	-0.069	0.178	-0.030
Q5	0.131	0.840	0.028	0.054	0.012	-0.025
Q6	0.032	0.885	0.026	0.110	0.004	0.097
Q7	0.819	0.028	0.088	0.153	0.271	-0.050
Q8	0.867	-0.048	0.053	0.093	0.199	0.063

Q9	0.826	0.115	0.066	0.197	0.168	-0.034
Q10	0.104	-0.050	0.132	0.765	-0.043	0.179
Q11	0.086	-0.012	0.081	0.845	0.016	0.053
Q12	0.075	0.063	0.029	0.836	0.078	0.074
Q13	0.042	0.124	0.103	0.164	0.110	0.780
Q14	0.208	0.048	0.164	0.232	0.195	0.788
Q15	0.276	0.060	0.177	-0.012	0.765	0.206
Q16	0.270	0.042	0.067	0.063	0.845	0.064
Q17	0.323	0.013	0.052	0.124	0.836	0.104
Q18	0.166	0.213	0.107	0.048	0.614	0.280
Q19	0.060	-0.012	0.060	0.060	0.759	0.231

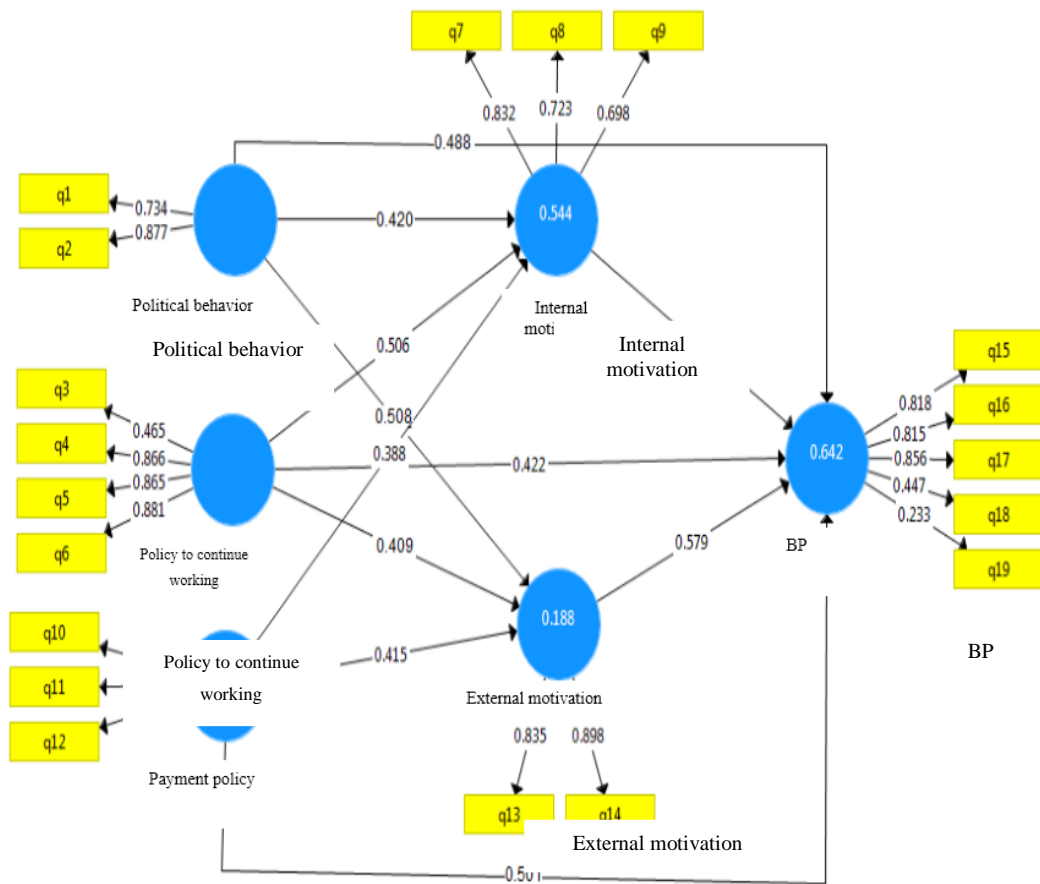


Figure 2: Structural model of the study with factor loading coefficients

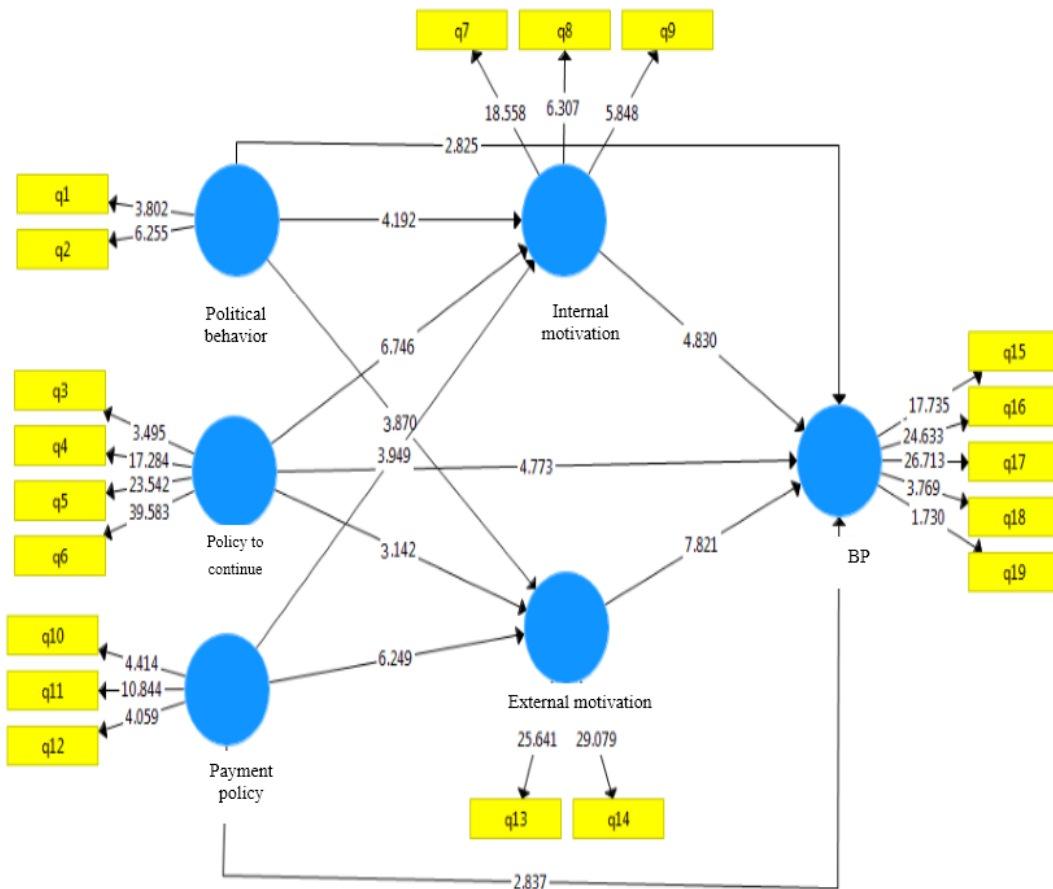


Figure 3: Structural model of the study with significant coefficients

Table 3  
Cronbach's alpha standard results and composite reliability (CR) of the latent variables

Latent variables	Cronbach's alpha coefficients (Alpha>0.7)	Composite reliability (CR>0.7)
Political behavior	0.8922	0.9177
Policy to continue working	0.8017	0.8242
Internal motivation	0.9243	0.9375
Payment policy	0.8607	0.7202
External motivation	0.8682	0.9184
BP	0.8705	0.9021

Given the proper value for Cronbach's alpha and that CR is 0.7 and based on the findings of the table above and as these criteria have adopted a suitable value for latent variables, one can confirm the appropriate reliability of the research. GOF criterion is used to examine the fit of the general model, where three values of

0.01, 0.25 and 0.36 have been introduced as weak, medium and strong values for GOF. This criterion was calculated using the formula below the value of 0.5004.

$$GOF = \sqrt{\overline{\text{communalities}} \times R^2}$$

$\overline{\text{Communalities}}$  is obtained from the mean value of the shared values of the hidden variables of the study.

Table 4  
Communality rate and R<sup>2</sup> of the variables

Latent variables	Communality	R <sup>2</sup>
Political behavior	0.6509	0.0000
Continuation policy	0.6711	0.0000
Internal motivation	0.7230	0.0000
Payment policy	0.6848	0.0000
External motivation	0.7901	0.0000
BP	0.7681	0.0000

Table 5  
The results of direct relationship and significance coefficients of the model hypotheses

Path	Path coefficient	Sig.	Result
General political behavior --- controlled internal motivation	0.420	4.192	Confirmed
General political behavior --- controlled external motivation	0.508	3.870	Confirmed
General political behavior --- BP	0.448	2.825	Confirmed
Policy to continue working to advance goals--- Controlled internal motivation	0.506	6.746	Confirmed
Policy to continue working to advance goals --- Controlled external motivation	0.409	3.142	Confirmed
Policy to continue working to advance goals --- budget sharing	0.422	4.773	Confirmed
Payment and advertising policy --- Internal motivation controlled	0.338	3.949	Confirmed
Payment and advertising policy --- Controlled external motivation	0.415	6.249	Confirmed
Payment and advertising policy --- BP	0.501	2.837	Confirmed

## Conclusion

The purpose of the study was to examine the effects of OPs on BP with the mediating role of EM. The findings indicated that general political behavior has a significant effect on controlled internal motivation. Participation strengthens motivation as employees feel more accepted and involved. Thus, feelings of self-

respect, job satisfaction and cooperation with management can be improved. The consequences of participation are usually manifested as reducing conflict and stress at work, greater commitment and attachment to goals and better acceptance of change (Rajabi et al., 2014). The result of the above hypothesis is in line with those of the study by Bagherzadeh Posht Mokhi et al. (2019), Von Her et al. (2019), Pak Maram et al. (2012), Zainuddin and Rahana (2011) and Yang (2003).

The results indicated that general political behavior on controlled external motivation has a key role in managers' acceptance of organizational goal by job-related information and improves managers' performance. This study follows the approach that participation in budgeting improves performance by motivational effects (like managers' access to information related to employees' jobs and uncertainty) over motivational effects. The findings are consistent with those of previous studies by Chenhal and Brownell (2008), and Kern (2010). The result of the above hypothesis is in line with those of Bagherzadeh Babajani (2019), Kordistani (2017), Khodamipour and Zeinali (2017), Von Her et al. (2019), Pak Maram et al. (2012), Zainuddin and Rahana (2011) and Iker (2010).

The findings also revealed that general political behavior has a significant effect on BP. Many studies show that the participation of employees at various levels in budgeting enhances performance and achieves organizational goals (Rajabi et al., 2014). Goal-based management is a comprehensive management system integrating the key efforts of managers in a logical way and is consciously oriented to reach effective and efficient individual and organizational goals. In spite of the widespread use of goal-based management, organizations managers have still not made this a priority. Hence, there is a gap in their economic performance based on goal-based management. Therefore, the above hypothesis was not confirmed by the plan and budget staff of Tehran province. The result of the above hypothesis is not in line with those of Bagherzadeh Posht Mokhi et al. (2019), Rajabi et al. (2014), Erfan Lotfi Sheikh Razi (2014), Ghadimpour and Tarighi (2019) and Von Her et al. (2019).

Moreover, the findings indicated that the policy to continue working to advance goals has a significant effect on controlled internal motivation. Although in the age of knowledge creation, it is very difficult to create desired structural responses for the environment without knowledge management, severe environmental uncertainty increases the need for active participatory management in the relevant organization. Moreover, because of the increase in environmental uncertainties, the impact of participatory budgeting on the performance of management has not been accepted by employees. The result of the above hypothesis is inconsistent with those of Bagherzadeh Babajani (2019), Kordistani (2017), Khodamipour and Zeinali (2017), Von Her et al. (2019), Pak Maram et al. (2012), and Yang (2003).

The findings revealed that the policy of continuing to work to advance the goals has a significant effect on controlled external motivation. Performance management has a key role in workforce planning. This process not only allows managers and employees to relate expectations and results, but also provides managers with essential information. The studies on the effect and significance of

performance management on organizational performance have reached conflicting results, meaning that the effect of performance management is not yet well understood. Managing financial (increased revenue and profit) and non-financial (better communication, closer collaboration, better knowledge sharing, stronger focus on the real importance and success of results, better strategic correlation, higher operational efficiency, higher commitment of organizational members, more innovation, higher staff and customer satisfaction, and enhanced organizational reputation) bring about many benefits for the organization. The result of the above hypothesis is not in line with those Bagherzadeh Posht Makhki et al. (2019) and Von Her et al. (2019).

Policy to continue working to advance goals has a significant effect on BP. Managers could help subordinates to give them a clearer picture of what managers want and help them overcome obstacles. Thus, the managers make their subordinates more confident in their abilities. As in the discussion of goal-based management, there is a discussion of participation and teamwork, in the present study, from the point of view of program and budget staff, PB has a significant effect on economic performance with the mediating role of goal acceptance. The result of the above hypothesis is inconsistent with the results of research by Bagherzadeh and Von Her et al. (2019).

The findings indicated that payment policy and advertising have a significant effect on controlled internal motivation. The participatory budgeting system has more power to evaluate the effectiveness and results of the organization's performance, and management can better cost the organization's activities. Moreover, the participatory budgeting system better reflects the long-term commitments of the organization and the overall financial situation. Therefore, the study tried to examine the effect of participatory budgeting on economic performance with the mediating role of goal acceptance and moderation of job uncertainty. The result of the above hypothesis is inconsistent with the results of research by Bagherzadeh Posht Mokhi et al. (2015) and Rajabi et al. (2014).

The results indicated that payment policy and advertising have a significant effect on controlled external motivation. Performance information that emerges before operational budgeting can make a valuable contribution to this debate, but it is only one factor and cannot replace difficult political choices. The discussion over the proper role of government and the need for various government programs and policies will continue, and operational budgeting cannot end these debates, yet the resulting information can raise the debate to a more informed level (Saeedi, Mazidi, 2016).

Payment and advertising policies have a significant effect on BP. Given the widening gap between producer and consumer, product and service information were not as readily available to consumers as in the past. Thus, the need for new communication channels was felt. Advertising grew more and more with the invention of the printing press and then radio, television, the Internet, and other mass media. The growth of the advertising industry has been to such an extent that today it covers an important part of the activities of organizations and advertising is seen as one of the key factors for the success of organizations and manufacturing and service companies. The result of the above hypothesis is

inconsistent with the results of research by Bagherzadeh Posht Mokhi et al. (2019), Rajabi et al. (2014).

General political behavior has a significant effect on BP through mediated internal motivation. People have various attitudes toward politics in the organization through political behavior. Some people consider themselves politically simple and dislike politics, some people are sensitive to politics and others consider themselves political giants. What is important is the attitude of others to a person's political actions and the professional, friendship and moral implications and political inclinations of each person (Rezaian, 2014). Understanding motivation can be used as a valuable tool to identify the causes of behavior in organizations and predict the effects of management actions and be provided organizationally. There are different definitions for motivation, a process that moves or stimulates a person (Brien, 2003: 126). However, in the workplace, motivation means the individual's desire to strive and maintain it to achieve organizational goals (Dileman, 2003: 80). The result of the above hypothesis is not in line with those of Bagherzadeh Posht Mokhi et al. (2015), Rajabi et al. (2014).

The findings indicated that policy to continue working to advance goals has a significant effect on internally controlled BP. When participation in decision-making increases, the sense of control and fairness increases because participation reduces ambiguity. Motivation is a chain process that starts with a feeling of need or a feeling of scarcity and deprivation, then follows the desire and causes tension and action towards the goal, the product of which is the behavior of achieving the goal. The sequence of this process may end in satisfying the need. Thus, motivation encourages a person to do a task or behavior while motivation reflects a general desire. In all motivational studies, the position of punishment and encouragement is still considered as a very strong motivation and money has been considered as a means of rewarding in this regard. Nonetheless, it is not the only motivating factor. The result of the above hypothesis is not in line with the results of research by Bagherzadeh Posht Mokhi et al. (2015), Rajabi et al. (2014). The findings indicated that payment policy and advertising have a significant effect on controlled internal incentive budget contributions. One job may be exciting and lovable for one person and unbearable for another, even though the elements of both jobs are carefully and consciously put together according to Hackman's theory of Eldham. If someone needs a job, he will most likely find a job that is boring for others satisfactory, so manipulating the elements of job creation cannot be the last word in motivating employees, but because in addition to the person and the job, the work environment is motivating or deprivation of motivation is effective; thus, some people have paid attention to this factor too (Askarian, 1991: 11). The result of the above hypothesis is not in line with those of Bagherzadeh Posht Mokhi et al. (2015) and Rajabi et al. (2014).

Findings showed that general political behavior has a significant effect on BP by mediating controlled external motivation. Personal factors affect policy perception. The primary mechanism linking these factors to organizational policy is the dichotomy between the rational, fair, and professional views of the organization, as opposed to the views guided by the power games of influential and well-served individuals in the organization. In fact, the primary mechanism is associated with the perception of discrimination (Valle & Perrewew, 2000). Machiavellianism means

pessimistic beliefs about human nature, morality, and acceptance of the use of deceptive tactics to achieve personal goals. Nowadays, the organizations try to reduce the negative effects of perceived policy on different job periods, such as professional ethics and leaving the job, through various factors. As the possibility of directly eliminating or reducing organizational policy is unlikely, they can do so by using psychological factors, such as psychological capital, and pave the way for increasing professional ethics and reducing job turnovers.

Policy to continue working to advance goals has a significant effect on controlled external incentive budgeting. Limited studies have examined the effects of workplace barriers such as OPs on employee creativity (Aryee, S., Zhou, Q., Sun, 2009). Particularly, the moderating mechanisms affecting this relationship have been examined. Managers trying to motivate employees expect them to perform well. Nonetheless, experience shows that this is not always the case. Despite motivation, some employees may not be able to succeed in meeting the demands of the organization. Although motivation has a great effect on achieving good returns, the attitude and competence of the individual may not allow him to achieve the goals set by the organization.

The findings also indicated that payment policy and advertising have a significant effect on controlled external incentive BP. Identifying and determining anti-motivational factors has so far received less attention. Overall, the administrative rules and existing conditions of organizations have tired and frustrated the employees and always reduced the effectiveness and motivation of any kind of encouragement. Although encouragement and reward are part of the set of factors that increase EM, the incentive and reward system will play a pivotal role in the motivational system of an organization if is implemented with sufficient skill and accuracy. However, if it is implemented poorly or like traditional methods, it will destroy the morale of employees and organizational resources (Dabestani et al., 2020).

Given the results, it is recommended create a healthy competitive environment to develop the potential capacities of employees by providing material and spiritual rewards to the top group. In this case, each of these top people could be future leaders and take steps to reach as many goals as possible. Strengthening the spirit of collectivism instead of individualism by creating working teams and offering rewards according to the cooperation and participation of the members of these teams could result in increased solidarity among members. Continuous and planned presence of employees and managers in seminars and scientific conferences of other organizations, accuracy in identifying new methods, skills and knowledge, alongside holding scientific and research conferences, accuracy in entering useful knowledge and methods outside the office to inside should be carried out in this regard.

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