Zero-Base Budgeting: Employees Perceptions and Attitudes in Brunei Public Sector Organizations

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Abstract. This research investigates the perceptions and attitudes of employees in some selected public sector organizations in Brunei Darussalam toward the adoption of Zero-Base Budgeting. A questionnaire was used to measure respondents’ perceptions towards the familiarity, support that might be expected, as well as the benefits and the problems that might be encountered if this technique will be implemented. The biggest problem in the ZBB adoption was the time and paperwork involved. But despite this problem and others, the respondents shown strong support and believed that ZBB was a good tool of improving the quality of management decisions, educating senior financial officers about the operations of their departments and encouraging greater line management involvement in budget preparations.

Introduction

In the past six decades, significant attempts have been made in reforming the budgetary systems of the most developed countries. Although most of these attempts have not been welcomed, but, as a US expert notes, they are much admired and imitated internationally. The purposes of these attempts were intended to break the grip exerted by the traditional line-item budgeting over resources allocation and to improve the informational inputs, methods of the budgetary decision making and the likely outputs of the budgetary process (Peters 1995, Alaa-Aldin, 1989).

The reforms in budgetary process such as Planning – Programming Budgeting System (PPBS) and Zero-Base Budgeting (ZBB) were generally initiated and pushed by
the executive branch and accepted reluctantly by the government departments and legislative branch (Schick and Keith, 1976; Wildavsky, 1979). While the proponents of PPBS have emphasized the “effectiveness” as a new value governing this approach to budgeting, the supporters of ZBB have focused on the “efficiency” as a new value driving the allocation of resources (Lauth 1978; Alaa-Aldin, 1989).

In developing countries similar initiatives have taken place but these are pushed and encouraged by United Nations Development Program, World Bank and International Monetary Fund. These international agencies have urged the developing countries to consider ways to reorganize their financial systems to be compatible with the classification and measurement of efficiency, to manage their scarce economic resources and to link their public budget with their economic development (Sekwat, 1992; Premchand, 1983).

Over the last five decades a voluminous amount of literature has been published about the adoption, benefits and problems associated with the application of these budgetary innovations in developed industrialized countries. In contrast, studies about the application of these innovations in budgetary formats in developing countries are not well documented and are tried by few of them (Sekwat 1992; Premchand, 1977).

This research is an addition to the few studies conducted in developing countries about the experience in the implementation of one budgetary approach, namely, Zero-Base budgeting. The research focuses on the familiarity and the support that might be given in case if this budgetary format is adopted in Brunei public sector organizations. The research also investigates the benefits and problems that might be associated with the application of ZBB in these organizations.

**Theoretical Background**

As operationalized in the state of Georgia (U.S.A.) in 1970s and later in some American states and cities, ZBB is a set of Budget preparation techniques designed to improve managerial control over agency funding requests so as to improve the efficiency within the executive branch in the allocation of public money (Lauth, 1978). The most fundamental idea behind ZBB is that the agency should have to justify its entire budget from the ground up each year. ZBB was intended to rectify the problem of assuming last year estimates as the starting point for preparing the next year budget. In the U.K. The British Treasury in 1915 had warned all officers responsible for the preparation of the estimates against assuming this year estimates as a basis for next year budget requests (Young, 1915). Lewis (1952) criticized the U.S Budgetary system. According to him “Budget reviewers are frequently criticized for concentrating on the increases and giving little attention to items in the base amount” (P. 52).

Under this approach, every organization needs to identify its objectives and in the context of these objectives, ZBB involves three basic steps:

1. Identification of decision units
2. Development of decision packages and
3. Review and ranking of decision packages (Jones & Pendlebury, 2000).
So this approach to budgeting entails certain procedures to be followed by each person in charge of an organizational unit. He/she must first identify the objectives of the unit; actions needed to achieve them; the determination of different levels of efforts and the funding and their effects on the unit’s function. Then, through a rigorous process the different levels of efforts and funding are considered and ranked for each administrative level through the application of certain criteria.

Although the acronym of ZBB appeared formally in 1970 when one large Corporation in U.S.A. (Taxes Instruments Inc.) adopted it to prepare the budget for one division, however the concept was recognized and applied at a much earlier time. The first well-known application of ZBB was in U.S. Department of Agriculture budget of 1962 (Wildavsky and Hammond, 1965).

Although there have been relatively few attempts to implement ZBB by local authorities in the U.K., different versions of it have been tried by many governmental organizations in the U.S.A, such as the states of New Jersey, Illinois, Iowa, Colorado, Nebraska, Oregon and many other cities (Worthley and Ludwin, 1979; Moore, 1980). During the late 1970s and in 1980s ZBB has become a popular management tool in both public and private organizations. One survey indicates that 11 states and over 50 large corporations have used ZBB (Schick and Keith 1976). Another survey indicated that 40 percent of the U.S. states have used ZBB and about 95 percent of the respondents believed that ZBB budgets is either effective or somewhat effective (Botner, 1985).

In developing countries, the predominate budgetary approaches used beside the traditional or line-item budget was performance and program budget (Sekwat, 1992). The United Nations encouraged these countries to adopt these two later approaches as the most appropriate means to manage their scarce economic resources and to link the public budget with their development goals. (Premchand 1983; Caiden, 1988). With regard to ZBB and according to one study by the Arab Organization of Administrative Sciences (1987), only India and Philippines have attempted the experimentation with ZBB but they then discarded it after a short period of time. In 1991, there was a renewed attempt by India to recommend ZBB as a tool for planning, controlling and rationalizing the allocation of resources (Handa, 1991).

As a concept, ZBB is a good tool to guide organizations to better allocate their financial and non-financial resources. However, in practice this method puts a requirement for each organization to re-evaluate annually its activities from the zero ground. This systematic review of all functions means managers have to collect and analyze massive data related to each unit within the organization. So, in terms of budgeting for large complex organizations this is trivial case. However, this form of budget does not contain the complicated and threatening assumptions of program domination over organization. It does not change the structure of the organization. It may therefore be more suitable for less and small size developing countries than complex and large countries with many and divers programs (Yoingco and Guevera, 1984, P 107).
Objective of the Study

For the past several decades, the budgetary systems of both developed and developing countries was the target for criticisms and evaluations by many scholarly writers within and outside the government. The underlying motive of these criticisms was to find better mechanisms to efficiently manage and control the financial resources. The current traditional line-item budget which is dominating the budgetary practices, not only in Brunei, but many countries in the world has been criticized by many scholars on the ground that this system is not suited to guide the government in the endeavor to use the budget as a vehicle to improve performance efficiency and to make informed decisions about the allocation of public resources.

Under this approach, many budgetary items appear every fiscal year without any questioning and their inclusion in the next budgetary years are taken for granted and only incremental changes for these items are considered. In Brunei, the budgetary and financial management systems acquired from colonial administration after independence were not suitable for newly envisioned goals of this country to accelerate the economic development. This deficiency together with total ignorance of linking inputs to outputs was viewed as a barrier to proper allocation and utilization of public resources.

Zero-Base Budgeting was introduced to rectify this problem and to enhance the rationality in the budgetary decision making process. For example, under this budget the perpetuation of obsolete expenditure is avoided. Therefore, ZBB has an obvious appeal to a society which continually demands assurances concerning the most effective allocation of scarce public resources (Jones and Pendlebury, 2000).

Based on our best knowledge, there is a lack in research written which examined and documented the adoption of ZBB in developing countries, in general, and definitely, there is non in Brunei Darussalam, Brunei Darussalam, particularly. Therefore, this study will fill some gap in the literature of ZBB adoption in developing countries.

The main objective of the study is to establish a knowledge-base about the acceptability and adoptability of ZBB in Brunei public sector organizations. The study records and documents employees’ perceptions and attitudes in some selected public sector organizations toward the adoption of ZBB. The study explores several dimensions, namely, familiarity and understanding, levels of support that might be expected, the types of benefits that might be reaped and the problems that possibly might be encountered if this approach of budgeting is implemented in Brunei Darussalam.

A secondary objective of the study is to raise the consciousness of senior financial officers about the possibility of enhancing their effectiveness through the adoption of ZBB.
Sample and Method

On a face-to-face basis, a structured questionnaire containing open and closed response questions was distributed and collected from the financial units of seven ministries. The sample consists of 31 Heads of Sections, 7 Financial Officers, 12 Assistants Financial Officers and 7 Accountants. In spite of the well known limitations of this approach to data collection, the structured approach was on the balance deemed appropriate to provide reasonably satisfactory data. Since the questionnaire was distributed on a face-to-face basis, the researcher had the opportunity to talk and clarify some issues related to the possibility of adopting ZBB in the public sector organizations of Brunei Darussalam.* The following Ministries were chosen as a sample of this study:

- Ministry of Finance.
- Ministry of Education.
- Ministry of Health.
- Ministry of Communication.
- Ministry of Industry and Primary Resources.
- Ministry of Development.
- Ministry of Youth, Culture and Sport.

Our method reported the respondent’s own perceptions of their knowledge of ZBB. We have no data on their actual knowledge.

Findings of the Study

Familiarity with Zero-Base Budgeting

Of the 61 responses, 47 officials (77 percent) reported having fair to poor understanding of ZBB implementation in their respective departments. 14 of them (23 percent), their responses were in the range between good and very good understanding of ZBB. Of the 47 officials who had fair to poor understanding, 26 percent reported having poor understanding of this budget format. These results reflect less familiarity among the majority of sampled organizations (See Table 1). These results are in line with Moore’s study (1980) which also revealed lack of understanding of the ZBB process among the sampled respondents ranging between poor (12 percent) and fair (70 percent).

<table>
<thead>
<tr>
<th>Response</th>
<th>Number</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Very good understanding</td>
<td>2</td>
<td>3%</td>
</tr>
<tr>
<td>Good understanding</td>
<td>12</td>
<td>20%</td>
</tr>
<tr>
<td>Fair understanding</td>
<td>31</td>
<td>51%</td>
</tr>
<tr>
<td>Poor understanding</td>
<td>16</td>
<td>26%</td>
</tr>
<tr>
<td>Total</td>
<td>61</td>
<td>100%</td>
</tr>
</tbody>
</table>

* The author would like to thank Fairul Rizal Bin Hj Rashid for his assistance in data collection.
Levels of support to ZBB implementation

The adoption of new budgetary methods has been initiated and popularized principally in the United States but then have been exported to other countries. Researches showed that there was mix reaction of the acceptance to the adoption of these methods by government departments (Wildavsky, 1979). Moore (1980) reported that out of 205 budget directors, only 35 directors (17 percent) said they were using or had used ZBB. Of the 170 budget directors who had not used ZBB, 52 percent were supportive or very supportive of attempts to implement it in their cities, and only 20 percent were unsupportive of such attempts. Our findings in Table (2) reveal higher support for ZBB adoption but are still in line with Moore results. The Table shows that the majority of respondents (85 Percent) indicated a response ranging between supportive to very supportive of ZBB. When they are asked to state their reasons for such support, all said that ZBB is a better technique to provide better information concerning the activities of organization and improve the rationality in resource allocation. These results show much higher support for ZBB adoption than the level of reported knowledge in Table (1).

Table 2. respondents’ perceptions of Support for the Introduction of ZBB in their organizations.

<table>
<thead>
<tr>
<th>Response</th>
<th>Number</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Very Supportive</td>
<td>33</td>
<td>54%</td>
</tr>
<tr>
<td>Supportive</td>
<td>19</td>
<td>31%</td>
</tr>
<tr>
<td>Slightly supportive</td>
<td>6</td>
<td>10%</td>
</tr>
<tr>
<td>Neutral</td>
<td>2</td>
<td>3%</td>
</tr>
<tr>
<td>Mildly opposed</td>
<td>1</td>
<td>2%</td>
</tr>
<tr>
<td>Strongly opposed</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>Total</td>
<td>61</td>
<td>100%</td>
</tr>
</tbody>
</table>

Benefits of ZBB

Literature on ZBB noted a variety of purposes and benefits to the organization if this format is implemented well. Compared to the traditional line-item budgeting, it provides better information concerning the activities of the organization. Moreover, unlike program budgeting, the ZBB budget process does not attempt to change the program structure used by organizations. It allows for more participation by low level officials in budgetary decision making process. It permits more meaningful budget discussions, improve operational effectiveness and efficiency and increases a discipline in the development of budgets. Finally it allows all parties to review the objectives and goals of all units of the organization, requires scrutiny and justification for the existing programs, build the budget from zero base each year and provides an excellent way to make judgements about the true value of the programs (Lauth 1978; Jones and Pendlebury, 2000; Picus, 2001; LaFaive, 2003).

Table (3) presents some of these purposes and utilities if ZBB has a chance to be implemented in Brunei public sector organizations. The mean rank for each purpose indicates that ZBB is perceived as ranging between being a fair (3.0) and a good (4.0) tool. The data in this table reveals that the respondents give a particularly high rating for
the capacity to reallocate resources from a lower to high priority areas. Thirty-six percent of respondents said ZBB is a “very good tool” for reallocating resources, and another thirty-nine percent said it is a “good tool” for this purpose. This purpose received a higher mean rank (4.06) compared to other purposes. Another proposed benefits of ZBB is the ability of top management to have a better insight into the detailed working of the departments and to promote more involvement of line managers in the formulation of the budgetary requests. These two utilities received a high mean ranking among the majority of respondents 3.88 and 3.86 respectively (Table 3). Seventy-two percent and sixty-four percent of all respondents rank ZBB as a very good or a good tool on these purposes. Advocates of ZBB adoption have seen it as a good tool for the elimination of the sense of entitlement to cost increase and sharpening the control aspect of for budget requests (Handa, 1991). This potentiality of ZBB to limit the increase in cost is supported by the respondents’ perception for this purpose. More than 60 percent of those working at the financial units among the sampled ministries gave a particularly high rating for the capacity of ZBB to cut budgets in a more rational and a meaningful process.

Table 3. respondents’ perceptions of the utility of ZBB for specified purposes.

<table>
<thead>
<tr>
<th>Purpose</th>
<th>Mean Rank*</th>
<th>A Very Good Tool (5)</th>
<th>A Good Tool (4)</th>
<th>A Fair Tool (3)</th>
<th>A Small Tool (2)</th>
<th>A Poor Tool (1)</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reallocate resources from lower to higher priority areas</td>
<td>4.06</td>
<td>22(36%)</td>
<td>24(39%)</td>
<td>12(20%)</td>
<td>3(5%)</td>
<td>0</td>
<td>61(100%)</td>
</tr>
<tr>
<td>Give top management better insights into the detailed workings of the agencies and departments</td>
<td>3.88</td>
<td>19(31%)</td>
<td>25(41%)</td>
<td>10(16%)</td>
<td>5(9%)</td>
<td>2(3%)</td>
<td>61(100%)</td>
</tr>
<tr>
<td>Provide more substantive involvement by line managers in budget formulation</td>
<td>3.86</td>
<td>20(33%)</td>
<td>19(31%)</td>
<td>15(25%)</td>
<td>7(11%)</td>
<td>0</td>
<td>61(100%)</td>
</tr>
<tr>
<td>Cut budget rationally</td>
<td>3.75</td>
<td>18(30%)</td>
<td>22(36%)</td>
<td>11(18%)</td>
<td>7(11%)</td>
<td>3(5%)</td>
<td>61(100%)</td>
</tr>
<tr>
<td>More and better information or more credible justifications to support budget requests</td>
<td>3.47</td>
<td>12(28%)</td>
<td>22(36%)</td>
<td>14(23%)</td>
<td>8(13%)</td>
<td>5(8%)</td>
<td>61(100%)</td>
</tr>
<tr>
<td>Provide improved communications between managerial levels</td>
<td>3.39</td>
<td>10(16%)</td>
<td>20(33%)</td>
<td>18(30%)</td>
<td>10(16%)</td>
<td>3(5%)</td>
<td>61(100%)</td>
</tr>
<tr>
<td>Forge a better link between budgeting and operational planning and control</td>
<td>3.32</td>
<td>6(10%)</td>
<td>23(38%)</td>
<td>18(29%)</td>
<td>12(20%)</td>
<td>2(3%)</td>
<td>61(100%)</td>
</tr>
<tr>
<td>Provide more information on the effectiveness and performance of program</td>
<td>3.29</td>
<td>9(15%)</td>
<td>21(34%)</td>
<td>16(26%)</td>
<td>9(15%)</td>
<td>6(10%)</td>
<td>61(100%)</td>
</tr>
</tbody>
</table>

* The mean rank is the average ranking of ZBB for each purpose when the responses are assigned the value in parenthesis below the response.

Other important utilities of ZBB, such as providing better information to support budget requests, improving communication among managerial staff, forgetting better links between budgeting and operational planning and control, and received more
information on the effectiveness and performance of program also strong support among the respondents. The mean rank for these purposes ranging between 3.29 and 3.47. On average 50 percent of the respondents said ZBB is good and a very good technique for these purposes. These findings are consistent with the results of Moore (1980).

**Problems in the implementation of ZBB**

The respondents noted in answers to open-ended questions that a great deal of time and effort will be exacted on the part of agency staff for right way implementation of ZBB, limiting their ability to perform other important functions. Much of the explanation of this problem is that ZBB was not experimented by most developing countries, and the costs to be incurred in terms of time requirements and administrative workloads appear considerable when compared to past budget routines (Moore 1980; Schick 1987; Arab Organization of Administrative Science, 1987). However, this problem can be alleviated if necessary atmosphere in the government set up is created such as training, availability and relevance of historical data, and amount of research and analysis necessary to develop quality information (Minnier and Hermanson, 1976; www.accts.com/baseline.htm 2003; Keshavmurthy, 2001).

Respondents noted a variety of problems which accompany the implementation of ZBB. Table (4) lists many of these problems together with respondents’ ranking of the severity of each. Reluctance to suggest decision packages that reflect funding level less than the present appropriation has received the highest mean rank from the respondents. One possible explanation is that some agencies might have inaccurate understanding that the reduced service levels will remain in effect and this explains why they resist proposing a reduced funding level. This problem can be overcome if more attention is given to the learning aspect of the ZBB concept so the departments heads can have better understanding of the ZBB process (Moore 1980, Singleton, et al., 1976).

Respondents also noted little appreciation of the changes that could be produced if ZBB is implemented with the public sector organizations. They said more time and effort will be diverted to ZBB implementation and this could limit their ability to perform other important functions in their departments. These results were confirmed by Moore 1980; Picus, 2001. This also in turn could give additional information and power to the financial units within each ministry and probably will be opposed by other departments’ officials.

There is also a behavioral consequence which should be given attention during the implementation process of ZBB. Departments heads might manipulate priority listings by ranking low-priority items above high and essential ones. Table (4) reveals that more than 50 percent of the respondents viewed this as a possible problem. To overcome such undesirable behaviors it might be necessary not only to establish well defined criteria for ranking programs, but also to introduce some means of monitoring the adherence to such criteria (Jones and Pendlebury, 2000).

Some studies of ZBB have noted the problem of comparing a great number of decision packages (Singleton et al., 1976). Although more than 50 percent of the
respondents viewed this as a problem, it is probably less serious in Brunei Darussalam due to less complexity in the organizational structure. Other problems which might be encountered in the implementation of ZBB in the descending order of the respondents’ ranking of the severity are the inability to identify and quantify program outcome; inadequate planning and preparation; the strong weight given to the recurring items in the annual budget; identification of decision units, the shortness of the budgetary cycle, and the opposition of the government departments (Table 4).

Table 4. Respondents’ perceived severity of problems that might be associated with ZBB.

<table>
<thead>
<tr>
<th>Problem</th>
<th>Mean Severity Rank*</th>
<th>Problem</th>
<th>Mean Severity Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agency or departments reluctance to suggest decision packages which reflect a funding level less than their current appropriation.</td>
<td>3.24</td>
<td>Insufficient or inadequate planning and preparation before the introduction of the ZBB.</td>
<td>2.72</td>
</tr>
<tr>
<td>Agency needs a great deal of time and effort to identify decision units and develop decision and this could limit their ability to perform other important functions.</td>
<td>3.16</td>
<td>Established programs and recurring items have a great support and they will continue to receive their share of the budget regardless of any analysis produced by ZBB.</td>
<td>2.66</td>
</tr>
<tr>
<td>Attempts by agencies or departments to manipulate priority listings by ranking low-priority items above high-priority and essential items.</td>
<td>2.98</td>
<td>Identifying and defining decision units.</td>
<td>2.58</td>
</tr>
<tr>
<td>Comparing the great number of decision packages.</td>
<td>2.78</td>
<td>Budget cycle is too short to accommodate ZBB.</td>
<td>2.52</td>
</tr>
<tr>
<td>Quantifying program outcomes or performance indicators.</td>
<td>2.68</td>
<td>Opposition of the governments departments.</td>
<td>2.18</td>
</tr>
</tbody>
</table>

* The respondent was asked to rank each problem according to the following scale:
  (1) not a problem, (2) a minor problem, (3) a problem, (4) a severe problem, (5) a very severe problem. The mean severity rank is the average ranking given to the problem by all respondents.

Conclusion

Despite the lack of familiarity and the problems which might be encountered in implementing ZBB in Brunei Darussalam public sector organizations, there is a considerable support among the respondents for ZBB as a better approach for allocating the public money. The support given by the sampled ministries and the benefits associated with its adoption is sufficient for Brunei government to think seriously to introduce a change in its current traditional type of budgeting. The results from the questionnaire survey showed that more than three-quarters of respondents gave support and a high support for the implementation of ZBB. According to the respondents, ZBB provides an opportunity for government organizations to review and re-evaluate their functions annually, produce better management information and assist public managers to make decisions based on improved reporting system. ZBB also encourages the
participation of lower-level managers in the budgetary process and most respondents agreed that ZBB can be a useful tool in educating and informing government officials about the activities and operations of their respective departments. Finding an alternative rational tool to allocate the financial resources was the main motive for much of the reforms of the budgetary systems in U.S, Europe, and other countries such as Australia and Canada and in some developing countries. Respondents perceived ZBB as a better approach to reduce waste and control the unnecessary growth in government expenditures. These benefits plus others shown in Table (3) seem sufficient to justify the adoption of ZBB in Brunei public sector organizations. Public sector organizations in Brunei may wish to consider the implementation of ZBB if:

1. The public organizations in Brunei utilize the available technology as tools to support the development of zero based budgets. While vast amount of money is being channeled into the purchase and use of IT in Brunei and other ASEAN countries, there is still dearth of information about what aspects of the departmental operation utilizing IT. Researches show a few public agencies have applied IT in all their operations (Northrop et al., 1990; Hazman and Alaa-Aldin, 2001; Alaa-Aldin, 1998).

2. The budget holders are properly trained to apply this new philosophy and more professionalism is infused into the current system. As mentioned above, only India among developing countries tried to experiment with this type of budget. Much of the explanation for this lack of experimentation with ZBB is the additional workload required and the fear of disturbing the old routine way of doing budget. This problem can be reduced as the staff of the financial units in government ministries gain more education and training about how to create a zero base budget.

3. The Ministry of Finance chooses several departments and rotate through every facet of state government over time. This has been practiced in some U.S. local governments (LaFave, 2003). Due to the shortness in budgetary cycle, the Ministry of Finance in a circular letter can select some government agencies to formulate their budget requests based on ZBB and then those agencies will not see another zero based review for say 5 years. Or, this technique can be tried only on some selected areas where skillful personnel exist or where the historical budgetary data are relevant and available.

4. Higher level authority takes the process seriously. Strong and enthusiastic leadership that is dedicated to the task is needed in Brunei public sector organizations. If those responsible for budget preparation and reviewing are unwilling to truly assess every item in their budget, word will get out quickly that this new budgeting technique is more symbolism than substance.

In conclusion, this research does not intend to reveal that ZBB is a magical solution which can solve the budgetary problems of Brunei public sector organizations, but does provide a cautious optimism that ZBB may be one tool which organizations can find it as a critical to understand the linkage between budget requests and proposed activities. Also, ZBB has important benefits in terms of forcing the status quo to be challenged and bringing home to managers the need to evaluate very carefully the relationship between the levels of service provided and costs.
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اتجاهات الموظفين نحو تطبيق الموازنة الصغرية
في القطاع الحكومي لسلطنة بروناي دار السلام

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المنتهي. هدفت هذه الدراسة إلى التعرف على اتجاهات الموظفين في القطاع الحكومي لسلطنة بروناي نحو تطبيق الموازنة الصغرية، وتشكل محدد تم قياس هذه الاتجاهات لمعرفة مدى الفهم والدعم في حالة تطبيق هذا النظام في القطاع الحكومي، وكذلك تم قياس وتحليل الفوائد والعيوب التي قد تنتج في حالة تطبيقها لإعداد الموازنة السنوية في هذا البلد.

وتحمل عينة الدراسة (11) موظفاً يعملون في الدوائر المالية لسبع وزارات: منهم (31) مساعد رئيس دائرة، و(7) موظفين غير إداريين، و(7) موظفين. قام الباحث باستخدام آداء الاستجابة لجمع المعلومات لتحقيق أهداف هذه الدراسة، وقد وصلت الدراسة إلى النتائج التالية:

1. غالبية أفكار العينة لديهم معرفة ووعي دون المستوى من الطريقة التي تعتمد تطبيق الموازنة الصغرية.
2. هناك دعم كبير من قبل غالبية أفكار العينة فيما إذا تم تطبيق هذا النظام لإعداد الموازنة السنوية في سلطنة بروناي دار السلام.
3. إن غالبية أفكار العينة كانوا متفقين على أن هذا النظام سوف يؤدي إلى تفويض المعلومات الأساسية لمدارات الدوائر لبناء الالتزامات العгадارية المطلقة بخصوص الموازنة المالية للدولة، وقد كان المتوسط الحسابي لاتجاهات أفكار العينة على مقياس ليكرت المتكون من خمس درجات يحصر فيما بين 3,88 و 4,4.
4. عند النظر إلى العينات التي قد تنتج عن تطبيق هذا النظام، فقد بين غالبية أفكار العينة أن هناك صعوبات قد تعترض التطبيق، وخصوصاً عقبة الوقت والجهد والمال الكثي، التي يطلبها تطبيق هذا النظام. هذا وقد بلغ المتوسط الحسابي لاتجاهات العينة على مقياس ليكرت ما بين 3,18 و 3,24.