

PLANNING-PROGRAMMING-BUDGETING-SYSTEM AND THE CHOICE OF POLICY ALTERNATIVE

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ABSTRACT

The most important part of all governments and companies is the Planning-Programming-Budgeting system (PPBS). Without a good PPBS like shooting in darkness. The PPBS indicates the plan's strengths and weaknesses. In this research trying to evaluate the Planning-Programming-Budgeting system (PPBS) from the beginning till now and the changes that happened to this and find the general form of PPBS. The first part of this study describes the PPBS circumstances. The PPBS circumstances is almost different in different countries. Sometimes it depends on the government rules and the companies' needs. The second part trying to portray PPBS decision making in theory and practice, and the main goal being to relate PPBS policy alternatives, analyze and finding the important parts of PPBS, and involvement parts PPBS.

Keywords: Effectiveness of planning-programming-budgeting-system on organizations.

I. INTRODUCTION

What is business process enhancement? It is a systematic methodology industrialized to help an organization make significant advances in the way its business processes operate. Business process improvement (BPI) is not a new concept. It has been around for as long as there have been businesses whose owners/managers have knowingly (or unconsciously) pursued changes to improve the way different activities in their business were handled. Also, it is not clear precisely when some system like budgeting system used in the world but some idea says that the first budget of India was submitted on 18 February 1869 by James Wilson. James Wilson is known as the father of Indian budget. But it was the federal government in 1965 that introduced the Planning-Programming-Budgeting-System. While efficiency in the management of the Government's business and corporations are always a worthwhile objective, it becomes increasingly urgent at a time when Government and corporations' expenditures are rising rapidly. The principal objective of PPBS is to improve the basis for major program decisions. Program purposes are identified and alternative methods of meeting those objectives are subjected to systematic analysis comparing costs and benefits. Cost and benefit data reflect future as well as current implications of program decisions. The budget is the financial expression of the underlying program plan and translates program decisions into appropriation requests. The most important goal of PPBS is to improve the premise for important application decisions. Program goals are recognized

and opportunity methods of assembly the ones objectives are subjected to systematic evaluation expenses and advantages.

An initial study of making planning programming budgeting (PPBS) in an effort to promote a better understanding of its present application and future potentials. Due to the fact that budgeting left in you to create a spending plan to your money, it ensures that you will usually have enough money for the stuff you need and the matters which are crucial to you. Following a budget or spending plan will even preserve you out of debt of help you work way out of debt if you are recurrently in debt. It would appear affordable that the budget needs to be considered for utilization within the responsibility of funds, (Nils H, 2003). Planning-Programming-Budgeting-System (PPBS) emphasizes on the output of programs while traditional budgetary approaches tend more or less unavoidably to emphasize expenditure inputs. It evaluates as fully as possible the total costs and benefits, both current and future, of various alternatives. Its effort to determine rates of return for programs, as well as the rate of return that may have to be foregone when one program is preferred over another. PPBS is a modification of existing procedures rather than a completely new approach. Among its advantages is that of focusing attention on programs rather than on agencies. Through evaluating program costs, PPBS can put both old and new programs to a test of their worth.

In respect to planning an operational budget for an assumed year; financial managers must first make decision about the company's financial and other aims and then decide how to make those decisions a reality through operations. Managers use information such as the financial ratios to make the decisions and then engagement those ratios as they operate the company to see if they are producing the intended results.

In order to create an operational budget, managers must look beyond the special project. They must also determine what amount must be budgeted to provide for operations during the year. These amounts would include operations and any other one-time projects that must be considered (Belfer and Casher, 1968).

II. OBJECTIVE OF THE STUDY

- To find the main objectives of PPBS, and apply in decisional unit and implementation.
- To find the positive and negative side of PPBS alternative policies effect on the superiors of the decisional unit.
- To find and measure the relationship between PPBS and financial department, accounting department, and human resource department.

- To find and choose the alternatives for PPBS in case if necessary

III. RESEARCH HYPOTHESES

- H1 In practice, Planning-Programming-Budgeting-System policy-making technique does not fall into the group of the Rationalistic Model, as is frequently supported by its supporters; nor does it fall into the group of the Incrementalism Model. Rather, it is a hybrid of the two.
- H2 There is no significant difference in the perceptions of importance between the several functions of management as viewed by all management groups combined.
- H3 There is no significant difference in the estimates of involvement between the several functions of management as viewed by all management groups combined.

IV. LITERATURE REVIEW

It was obvious, as investigators found the information, that it was Federal Government provided the motivation for a new system of budgeting program. As we found, it was the Federal Government that has cheered the local as well as the state-wide educational system to evaluate their existing budgetary actions and to check the planning programming budgeting system idea with a deep looking at the viability of implementing this program locally, (Joint economic committee, 1967).

In the disseminations planning programming budgeting for companies objectives, the problem "What is planning-programming-budgeting-system?" Planning-programming-budgeting-system is a kind of system designed at assisting management make superior decisions on the provision of resources among alternative ways to achieve the objectives. It should be noted that much of the literature persistently refers to planning-programming-budgeting-system and organizations activities.

The control tendency object of expenditure vs. Functional Budgeting- during the years 1911 and 1926, fundamentally new system of budgeting was developing and long-standing performs were abandoned, since the gospel of budget reform was sweeping like wildfire across the United States. Before this change, traditional budgeting has formed a universal and easy discontent between liberal statesmen and scholars, from the time it provided leeway for political manipulation in its fragmented method of "legislative budgeting.

According to a contemporary scholar, Arthur Holcombe: Each department of administration ordinarily reports directly to the legislature upon the expenditure of its appropriation and transmits, in the same manner, its estimates of the appropriations necessary and proper for the ensuing years The officer, if any, who collects the estimates and transmits them to the legislature, has no control over them. The department heads themselves have no constitutional right to defend their estimates and, in practice, the legislature may disregard them.... Under such circumstances, the departments with the most political influence are likely to receive the most favorable treatment at the hands of the legislature. It is not surprising that the strong hand of the

executive is welcomed as a means of controlling such an un-businesslike system.

A. PERFORMANCE BUDGETING

The second step of budgeting development was management oriented. "It grew out of the governmentally imposed wartime concern for the efficient performance of work" (Michigan, Spring 1968). It was the prime Hoover Commission, appointed in 1947, that suggested a changing of the whole governmental budgetary concept. The commission recommended "The adoption of a budget based on functions, abilities, and projects; . . . it called this performance budgeting" (David C, 1970). The Budgeting and Accounting Procedures Act that was approved in 1950 meant to increase performance budgeting throughout the total national. The second Hoover Commission admired the performance budgeting and recommended further developments.

According to Warner, there are three processes involved in performance budgeting:

1. Identification of significant outputs or end products:
2. Measurement of output volume and input costs (expenditures):
3. Productivity or cost accounting to relate the cost of inputs to specified outputs.

Performance budgeting wants uniform measurement of the whole price of output. The entire of performance charges ought to equal total budgetary prices (costs of inputs).

At its nest, the performance approach authorities the manager to work out whether or not prices have modified due to a modification in output or due to changes within the pre-unit value of outputs (or inputs), (Percy McNeil, 2019).

B. THE PROGRAM BUDGETING SYSTEM

The third step of budgeting centers on a planning orientation. The programming-planning-budgeting method depends on the intent of the work, i.e., what are the objectives and goals of the initiative and what is supposed to be accomplished at a given level of funding. This method seeks a multipurpose budget concept that provides sufficient and appropriate attention to control and management processes

Two key elements in PPBS are (1) the program budget and (2) system analysis. A program budget is "a budget which links the goals the policy-maker hopes to accomplish to the expenditures by which he proposes to meet these goals". System analysis is a means "to provide the policy-maker with a comprehensive and orderly measure of the advantages and disadvantages of alternate means of accomplishing a given end, relying heavily on quantitative data", Schick, A, (2013).

C. PROGRAM BUDGETING

PPBS necessitate relating the 3 management processes constituting its name: planning, programming, and budgeting. Planning is linked to programs that are essential to the budget method. Programs and their price estimates replicate an extended timeframe, with stress given to program yields and objectives. In PBBS, the budget is prearranged by programs or activities that share a simi-

lar aim, in spite of that agency or departments do those activities. To this end, there should be a clear declaration of program goals and objectives and therefore the documentation and systematic comparison of the choice ways of meeting those desired objectives. Thus, the budget information is prepared by programs, reflective current furthermore as future implications of selections.

D. PLANNING IN PPBS

A Planning-Programming-Budgeting System is a united system to deliver for administrators with more and enhanced information for planning program. It assists the administrators in making selections between the optional way's funds can be devoted to realize aims. It accommodates the decision-making technique by discovery new methods that through analysis and examination of plans to unravel the issues.

In the interior Planning-Programming-Budgeting System the processes of program development and budgeting are expressly combined. It's a system within the sense of centering on program analysis within the lightweight of outlined objectives. It then needs program plans that do these functions and for budgetary requests that facilitate implement the planned program.

It additionally requires the identification of all goings-on that relate to the accomplishment of an outlined objective. The shared events that compose a style of PPBS are shown in Gott's flow chart of a coming up with, Programming, Budgeting System, (Larry M. Walther. 2009).

E. THE NEED FOR PROGRAM BUDGETING

The term "program budget" is taken from the basic fact that the preparation process is pre-arranged by the program instead of the fiscal input or output agency. There is actually no standard definition of program budgeting. Program budgeting is generally referred to as a planning-oriented method. Its key purpose is to streamline policy-making by presenting (a) price and welfare data on other means of achieving the desired goals and (b) performance metrics to simplify the successful achievement of the chosen objectives.

Program budgeting has approved through numerous distinct evolutionary periods. The first step was the expansion period, which was issued out of the need for a national budget.

Having outlined the basic concepts of planning and control, it is normal to think about "where is the need for it?"

The main reason why companies need to plan program budgeting is because the future will, in some way, changing the current system, and management should prepare something for such a change.

1. Components of Program Budgeting

Business procedures are highly complex and require substantial effort to coordinate. Managers often cite coordination as one of the greatest leadership challenges. The comprehensive budget an important section of the coordinating effort. Like this budget include many individual budgeting blocks that are close together in logical agreement, and reflect the financial plan for the entire organization.

The preliminary point for the program budget is an assessment of anticipated sales via the sales budget. The predictable sales level drives both the production plans and the selling, general, and administrative budget. Production drives the need for materials and labor. Factory overhead may be functional based on labor, but it is finally driven by overall production.

2. Sales Budget

The budgeting process typically starting with a sales budget. The revenue budget represents the expected sales volume and is affected by historical sales trends, actual and estimated economic factors, the behavior of rivals, and so on. The revenue budget is complemented by an overview of the planned accumulation of currency. Sales are made every so often on account, hence, it may be delayed between the time of selling and the actual transfer of the purchase to currency. The timing and pattern of cash collections must also be provided to create a useful budget.

3. Production Budget

Sales controlling the producer level of production. Production is also a function of the beginning finished goods inventory and the desired ending finished goods inventory. The budget items of production can be intended as the number of items sold. In design manufacture, first must be careful with consideration to the productive capacity, obtainability of raw materials, and same considerations.

4. Direct Material Purchases Budget

Preparing raw material as much as it necessary according to the schedule and need of production process. Purchasing to the direct materials provides the necessary framework to plan cash payment for materials.

5. Direct labor Budget

The direct labor budget establishes a basis for the preparation of job requirements and expenses.

6. Factory Overhead Budget

Companies overhead based on direct labor hours. Founded on widespread analysis the annual factory overhead. The annual factory overhead includes a fixed amount and the amount per direct labor hours.

7. Selling and Administrative Expense Budget

Companies ought to also plan for selling, general, and administrative costs. These costs also contain of variable and fixed components. The expected quarterly sales are multiplied by the variable cost per unit. Total variable expenses are added to the fixed items.

8. Cash Budget

Cash is crucial and essential resource. Without a satisfactory supply of cash to satisfy the obligations when they emerge, the company would rapidly fail. Even the most successful business can get caught by cash critical situation attributable to postponements in collecting receivables, capital expenditures, and so on. These types of cash crises can typically be avoided by a little

planning. The cash budget delivers the essential tool to anticipate cash receipts and payments, along with planned borrowing and repayments.

9. Budget Income Statement and Balance Sheet

Almost every element in the planning budgeting income statement is drawn straight from another component of the principal budget.

10. External Use Documents

Projected financial statement are often demanded by external financial statement users. Lenders, potential investors, and others have a strong attention in such information. These documents are very important, common and seriously used for internal planning purposes.

The accountant who is elaborate with external use reports has a responsibility to use appropriate care in arranging them; there must be a reasonable foundation for the fundamental assumptions.

11. Performance Appraisal

Actual consequences will be compared to budget consequences. These comparisons will assist to identify strengths and weaknesses, areas for developments, and potential staffing changes.

12. Program Budgeting Structure

Plan budgeting is a simpler method for tracking budget expenditure and expenditure. Requires additional economic redistribution of funds for the purpose of performing particular obligations, and allows decision-makers clearly to understand the affiliation between the approved funds and techniques, services and results. In this technique, the budget becomes a lot of economical instrument for public finance management. Program budgeting improves the way during which the financial plans of budget beneficiaries are made as well as the method in which those plans are analyzed. It additionally allows finding and analyzing of various program measures for finding the foremost economical manners, that's strategies for finding perceived issues and roles of various participants, i.e. defining competency and accountability for determination issue and/or achieving desired objectives. Most significantly, it permits for continuous performance of achieving planned leads to terms of each financial and non-financial coverage.

Shifting to the program budgeting means that appropriation becomes linked to a certain program, that is a project, and it will be performed through the budget in that method. In this respect, one in all the priorities is that the strengthening of the Treasury functions by providing truthful and reliable data on meeting planned objectives and outcomes of budget beneficiaries at intervals the program budgeting, i.e. building capacities for observance, evaluating and reporting on program budgeting potency. Providing an institutional framework for those activities at the Treasury is important since it permits for the economical and effective usage of financial sources, financial and human capacities, that is vital for forming conditions for approximating aims and perfor-

mance of the program budgeting. In this method, continuous development of procedures for observation and estimating the potency of accomplishing objectives and outcomes through the program budgeting are going to be achieved so as to form connections between planned results and fund requirements for following year/years.

Program budgeting doesn't substitute the current model however improves it. In distinction to recent models, the program model demonstrations determinations that funds are spent, however such payment is connected to Government priorities, achieved results and the way the accomplished are often measured, shown in reports and published.

Program budgeting is not an alternative way of budget preparation, but a progressive, modern approach to public finance management.

Program budgeting all over the world is becoming an increasingly widespread repetition in management and planning public finance. Such a preparation is distinguishing for a lot of modern public finance systems in developed and transition countries and even in many developing countries. Currently, the number of countries that current and execute budget using some kind of program model is increasing. Such a big admiration is based both on indirect and middle-term that is long-term welfares, which program budgeting delivers in evaluation to other traditional budgeting formats, (Larry M. Walther. 2009).

F. IMPLEMENTATION AND PERFORMANCE OF THE PPBS

Before, authors have mentioned that performance budgeting is a period for which there is a multiplicity of definition. Some of the foremost wide used definitions of performance budgeting are recommend in publications from international organizations. A publication by the planet Bank presents the subsequent definition: "performance budgeting is a system of budgeting that presents the purpose and objectives for which funds are required, and outputs to be produced or services to be rendered under each program. The prominent concern of performance budgeting is to achieve operational efficiency and to improve accountability for results"¹. Also, a book published by the International Monetary Fund (IMF) describes implementation and performance budgeting as "public sector funding mechanisms and processes designed to strengthen the linkage between funding and results (outputs and outcomes), through the systemic use of formal performance information, with the objective of improving the allocative and technical efficiency of public expenditure"

Both definitions consult with performance budgeting as a system that introduces performance info within the budgeting cycle, and each give express objectives for performance budgeting. Those objectives embody allocative potency, operational or technical potency, and responsibility for results. In addition, both definitions link these objectives to outputs and/or outcomes.

According to Drucker (1954) implementation, planning and responsibility are separate portion of the similar occupation, and there is no effort can effectively be performed if it contains fundamentals of both. Therefore, for have a good planning and implementation and to be effective, it out to be successfully implemented, that is turned into action, (Sechler-Hudson, 1945).

V. ZERO BASED BUDGETING

Zero based budgeting (ZBB), has had a long history in the public sector and organizations, and the first time it used by the government in 1970s in U.S, and recently privet sectors become interest to the ZBB. Zero based budgeting (ZBB) is a kind of method that used for operational budgeting spending. It allows organizations to categorize their major costs, and determine the resources for allocate and strategic significances.

For new form of budgeting using and analyzing the previous periods. The ZBB, become widespread among organizations, is an approach to budgeting that organizations can start from zero. And they just focus on the future, and it's not important what happened in the past. Zero based budgeting is basically similar to the budgeting process every year from scratch.

This technique will therefore involve more time and extensive planning. To generate a more precise budget, all income and expenditures are scrutinized more carefully. The primary advantage of zero-based budgeting is that each individual engaged in the process. Will incorporate all known and anticipated expenses from prior information or data without bias. It also forces staff to work together more tightly during the budget process as they need to understand how each feature impacts the organization's other responsibilities. It is also possible to discover fresh thoughts and company possibilities, as they will be given the same weight as the concepts of last year.

Zero-based budgeting efforts to achieve the following:

- Assess alternative processes and establish the best ways for the organization to meet these objectives.
- Associate a cost with each activity in the organization.
- Rank all activities in order of importance; and prioritize them so that resources can be allocated.
- Establish a basis for determining how well the organization meets its objectives

There are two main advantages to using zero-based budgeting:

- 1 Companies tend to use the same forms, personnel, and activities without determining whether they are effective. But by using zero- based budgeting they can eliminate forms, process, and/or employment that are not effective during the year.
- 2 For convenience, most companies go with what's working, regardless whether there are more efficient

options. Because zero-based budgeting does not use last year as a model for each subsequent year, new technologies, methods, and materials may be discovered that will make the company more successful.

However, zero-based budgeting also has a few disadvantages. The most evident one is that it takes a lot of time because it is a totally bottom-up strategy that is redesigned every year. Employees will therefore need a lot more time to finish their annual budgets. Second, while budgeting depends on many hypotheses, typically businesses use the assumptions of the past year as a basis. In this strategy, it is necessary to determine each hypothesis without looking at the budget of the past year. If the assumptions are incorrect, the budget will not be precise and the organization will be of little assistance. In summary, if the organization has the time and expertise to make precise judgments, this method can be helpful, (Curtis, William H, 1969).

VI. RESEARCH METHODOLOGY

Both data have been used in this research. The primary and main source of data collection method was the creation and distribution of questionnaires to the corporations.

A. RESEARCH DESIGN

In order to deal with the aforementioned questions, this study designed both quantitative and qualitative to address the research questions. Quantitative methods refer to the budget practice surveys and descriptive and bivariate statistical analyses. Qualitative method include the open ended questions.

Given the nature of this study all methods used to design this study give the flexibility to the researcher to understand better the budget phenomenon. As Creswell (2003) suggests, mixed methods allow for: pre-determined and emerging methods, open and closed-ended questions, multiple forms of data drawing and statistical analysis.

Patton (2002) states: "multiple method and a variety of data types can contribute to methodological rigor" also states: "social science researcher may need to call on a large array of methods such as analysis of quantitative data, interviewing, secondary data, and questionnaires."

Quantitative methods the best one for this study and this type of data and information. Therefore in this study used mixed methods to approach the findings.

B. DATA COLLECTION AND PROCEDURE

This part of this study will indicate the process and procedures during the data collection. After searching and studying the different methods that can use for a research, this study applied a questionnaire survey to collect the data form participants. Questionnaire distributed to the different corporations in Istanbul-Turkey. And data collected from budgeters and decision makers.

C. HYPOTHESIS TESTING

Hypothesis testing is a statistical method that is used with experimental data to make statistical decisions. The hypothesis testing procedure was approved through chi-square. In this research to examine our hypothesis, we used chi-square goodness of fit which is usually used to the value we expected and the

value which we observed. Generally, chi-square goodness of fit use for the independent variables. I had independent variables.

The questionnaire has five parts (five function), first function determining plans, second function determining activities, third function staffing, fourth function directing, and fifth function controlling, and each function contain 6 parts.

According to data analysis with the chi-square method, our hypothesis are acceptable (chi-value <0.001 critical point).

According to the chi-square test, the chi-square value for all parts less the critical value which means the hypothesis is acceptable.

chi-square value 3	23.204	14.749	0.3101	4.2122
chi-square value 4	30.938	9.386	0.434	2.106
chi-square value 5	16.574	11.397	0.806	10.5303
chi-square value 6	14.364	15.420	0.620	10.530

Chi-square value for determining plans

	extremely	moderately	somewhat	not at all
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	extremely	moderately	somewhat	not at all
chi-square value 1	16.363	20.319	0.003	7.471
chi-square value 2	13.090	20.319	0.010	7.471
chi-square value 3	9.818	23.222	0.016	0
chi-square value 4	9.8181	22.254	0.018	0
chi-square value 5	13.745	14.513	0.013	18.677
chi-square value 6	9.163	24.189	0.016	18.677

chi-square value 1	36.463	9.386	0.12464	2.106
chi-square value 2	29.834	14.079	0.124	0

Chi-square value for organizing

	extremely	moderately	somewhat	not at all
chi-square value 1	32.679	8.715	0.006	0
chi-square value 2	26.143	8.7158	0.0271	3.735
chi-square value 3	11.204	19.443	0.027	3.735
chi-square value 4	20.541	10.727	0.030	11.206
chi-square value 5	14.005	12.738	0.047	7.471
chi-square value 6	14.005	14.079	0.040	7.4711

Chi-square value for staffing

Chi-square value for directing

	extremely	moderately	somewhat	not at all
chi-square	13.967	33.283	0	0

value 1				
chi-square	9.7166	36.684	0.182	0
value 2				
chi-square	10.931	32.003	0.639	0
value 3				
chi-square	9.109	33.283	0.730	3.735
value 4				
chi-square	10.323	26.882	0.822	11.206
value 5				
chi-square	10.931	23.042	0	11.206
value 6				

Chi-square value for controlling

	extremely	moderately	somewhat	not at all
chi-square	28.526	22.477	0	23.04
value 1				
chi-square	33.62	13.914	0.931	0
value 2				
chi-square	19.356	29.97	0	0
value 3				
chi-square	12.225	29.97	2.096	23.04
value 4				
chi-square	19.356	25.688	1.63	0
value 5				
chi-square	21.394	22.477	0	0
value 6				

VII. CONCLUSION

In contrast to PPBS and traditional budgeting as they exist side by side today, we can usually sum up the antithesis between allocating scarce funds as a “rational” or as a “political” process.

Reformers advocated unbending rationality while maintaining the state where through the pluralistic order’s political tradition. PPBS advocates see the budgeting world as a harmonized and integrated allocation system. On the other hand, the prevailing budget system adapts as it is to the world. The result is PPBS vain goal of changing the status where and the failure of the reform creates a rational budget mechanism that is obviously succumbing to the heavy weight of pluralist policy.

In pluralism, the partisans use strategies that give them free rein. Departments subjectively use information to justify their requests, while central authorities avoid over engagement with PPBS because it makes conflict resolution and containment even more difficult.

I do not, however, describe PPBS as a failure. With all its disputes, PPBS still ranked as one of the biggest administrative reforms of the 20th century at this moment. It cannot be disputed that PPBS has implemented several significant modifications to the democratic budgetary system. In the future, government growth and the proliferation of governmental activities will force greater attention to goal and activity long range planning and reduce the strenuous detailed object itemization. While some disagree that PPBS has been a radical breakthrough in budgetary processes, it has undoubtedly made its effect felt. The form of budgeting in the 1970s and beyond, however, will more resemble the hybrid than the more object of expenditure or the rational.

Organization for Economy Co-operation and Development (OECD) is an organization that guiding how to promote policies that will develop the economic and social well-being of people all over the world. Turkey has got a membership on 2 August 1961. In some OECD countries, the budget committee is in charge for complete fiscal policy but sectoral committee is responsible for detailed consideration of line items. Moving in way make ease the burden of the budget committee, (Joint economic committee, 1967).

Provided information in the budget bill does not show the difference between the upcoming budget year and the present estimates, but it estimates of the previous year for that same year. It does not explain either to what extent the present estimate is resolute by present law or current policy and possible approximation updates or to what extent it is strong-minded by new policy initiatives that have been taken since then. Lack of this info makes it very difficult for parliamentarians to measure the proposals. The estimates and interpretation for future years are provided from outcomes of the previous years at a different level and different parts of budget system documentation. Currently Turkish parliament take it into consideration to improve the functioning process. This includes:

- 1 The permanent sub-committees of the budget committee that responsible for the budget process and assessment final account.
- 2 A larger participation of sectorial committees.
- 3 Civil society participation in the budget process.

VIII. RECOMMENDATION

In term of action specified to take in consideration to be given by numerous individuals and groups those who wish to assume roles in the cooperation process to make more effective Planning, Programming, and Budgeting System. The following recommendations are according to this study and conclusions:

1. Corporations should be encouraged to experiment with PPBS a part of activity that enhances effectiveness and analysis of program.
2. Must have a group that established to develop the PPBS and should allow for effective ongoing involvement of staff.
3. Tools which relate to the PPBS actions to the need of staff should developed in the form of guides, and reference materials.
4. For analyzing better outcomes and objectives should extend the protection. And must clear the limitation to stop undesirable conclusions.
5. The PPBS of investigation should extend according to the abilities and achievements.
6. The Planning, Programming, Budgeting System procedures should be tested in local needs based on experiences, with the knowledge of PPBS.

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