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# The Impact of Applying Results-Oriented Budgeting on Expenditures Control and Achieving Sustainability in Jordanian Municipalities

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## Abstract

*The purpose of this study was to determine the level of impact of the application of results-oriented budgeting on expenditure control and sustainability in Jordanian municipalities (a case study of the municipalities of the governorate of Madaba). In order to achieve the objectives of the study, the analytical descriptive approach was adopted; the study community consists of the 4 municipalities of the governorate of Madaba up to the year 2022, and the study sample consisted of 150 (73.9%). The researcher developed a 36-point resolution to measure variables, distributed (203) to members of the community, and used a series of statistical tests through the SPSS programme. The results showed that there was a positive and statistical impact on the application of results-oriented budgeting to expenditure control and sustainability in Jordanian municipalities (a case study of the municipalities of Madaba governorate). The results showed a strong positive correlation between the two variables. The study recommended that training courses, workshops and educational seminars should be conducted on results-oriented budgeting for the various personnel in government financial departments, emphasizing the importance of using results-oriented budgeting as a means of communicating and linking administrative levels in the Ministry, thus facilitating consistency and coherence between these levels.*

**Keywords:** Results-Oriented Budgeting, Expenditure Control, Sustainability, Jordanian Municipalities.

## Introduction

Public budgets are a control tool used by government agencies for public spending. The budgets have received considerable attention and attention, as they achieve the economic, social, health and educational objectives of the State. The process of preparing the budget has become imperative, and scientific and practical experience, knowledge of reality and the surrounding environment are essential in order not to deviate from the planned objective.

The general budget of the State is the detailed financial plan in which estimates of State expenditures and expected public revenues are disclosed for a specified period in the future and are usually one year. The State depends on the general budget for the conduct of all its economic, social and political activities (Al-Saliman, 2021).

The role of the general budget has evolved according to the role of the State. The budget has become influenced and influenced by the economies of the State, all of which have led to

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attention being paid to a more sophisticated type of budget, which is called the results-oriented budget, where the expected results are linked to the objectives of the government units (Al-Sharf, 2022).

Over time, the public budget has been defined by several patterns or methods, and the State andapos; s adoption of any of them has been influenced by the nature of the political system in which it is governed and by the stage in which its economy is going, as well as the extent to which its departments have sufficient knowledge and knowledge of the usefulness, relevance and advantages of each of these patterns and their particular circumstances.

In an effort to find out the nature of the relationship between these three critical issues, this study was carried out to determine the impact of the application of the results-oriented budget on expenditure control and sustainability in Jordanian municipalities (a case study on the municipalities of the governorate of Madaba).

### **The Problem of Study and Questions**

Due to some government policies aimed at rationalizing and controlling expenditure, public expenditures began to be directed towards current expenditures, resulting in an increase in their share of total public expenditure, while capital expenditures have been declining relatively, resulting in a decline in their capacity to finance government development projects and public utilities. In 2018, capital expenditures amounted to 947.7 million Jordanian dinars, or 11.19 per cent of total public expenditure, according to the Jordanian Central Bank (Al-Slehaat, 2021). This has made it difficult to achieve real development in the Jordanian economy. The Central Bank reports that the public budget deficit ratio to GDP reached about 2.5 per cent after grants and 5.4 per cent before grants in 2022, while in the same year the ratio of public debt to GDP was close to 959 million (Central Bank of Jordan, 2022).

In addition, previous studies and research such as Al-Sharf, 2022; Al-Jwazneh, 2021; Al-Slehaat, 2021; and Ben Ibrahim and Ben Ahmed, 2021; showed that the application of results-oriented budgeting limits the budget deficit.

The problem of the study is to determine the impact of the application of results-oriented budgeting on expenditure control and sustainability in Jordanian municipalities (a case study of the municipalities of the governorate of Madaba) by answering the following questions:

- Is there a statistically significant impact of the application of results-oriented budgeting on expenditure control in Jordanian municipalities (a case study of the municipalities of the governorate of Madaba).
- Is there a statistically significant impact of the application of results-oriented budgeting on sustainability in Jordanian municipalities?

### **The Study Significance**

The study provides a detailed analysis of results-oriented budgeting, expenditure control, and sustainability in Jordanian municipalities. It addresses three contemporary topics in accounting and strategic management literature: results-oriented budgeting, expenditure control, and sustainability. The study aims to provide a conceptual model that illustrates the relationship between these variables, providing researchers with an appropriate platform for theoretical development and testing hypotheses on the application side. The research questions raised in the study will allow researchers to develop future research studies to enhance knowledge of results-oriented budgeting, control expenditure, and achieve sustainability. The practical

importance of the study lies in the urgent need for a scientific analysis of the relationship between the study variables in Jordanian municipalities. The study is important for Jordanian municipalities, which are considered the backbone of government institutions in achieving excellence. The objectives of the study include determining the level of implementation of results-oriented budgeting, identifying expenditure control levels, and identifying sustainability levels. The study also provides an indication of the relationship and impact between these variables and their dimensions.

## Literature Review

The management strategy known as results-oriented budgeting, or ROB, has gained popularity as a means of improving the effectiveness, accountability, and transparency of government financial management. With an emphasis on Jordan and other countries, a thorough analysis of pertinent research illuminates the influence of ROB on numerous facets of public financial management in diverse countries.

The effect of ROB on government financial procedures has been the subject of numerous research conducted in Jordan. Ben Ibrahim and Ben Ahmed's (2021) study highlighted the beneficial impact of ROB on the calibre of government reports while concentrating on the Jordanian experience. In order to emphasize their importance in making well-informed decisions, the alignment of financial information with users' needs and the impartiality of accounting information were emphasized.

Al-Saliman 's (2021) study also examined the challenges impeding the planning and execution of ROB in Jordan. It was determined that there were administrative and organizational challenges, highlighting the significance of precisely defining goals and connecting them to long-term planning. Addressing these challenges and creating guidelines in line with ROB were among the recommendations.

Line-item budgeting flaws were exposed by the Al-Abbadi Study (2019), which assessed the Ministry of Education's use of ROB. In order to allocate resources as efficiently as possible, the study suggested that financial staff members participate in training programs, modernize their budgeting techniques, and enhance the accounting system. With a focus on the benefits of ROB for both internal and external monitoring, the Al-Zu'bi Study (2017) investigated how ROB affected oversight in Jordanian government entities. More training programs and research to improve oversight mechanisms were suggested by the study.

Research conducted outside of Jordan offers important new perspectives on the relevance of ROB worldwide. Welfare, economic development, and the effectiveness of public administration are all impacted by the shift to ROB, as Srithongrungs's (2009) study in Thailand showed. The report recommended using ROB to improve efficiency and strengthen public scrutiny of expenditures.

In their 2020 evaluation of budgeting reforms across seven OECD nations, Sterck and Scheers placed a strong emphasis on the use of accrual basis and ROB. The report suggested that the state do significant work on its financial structure, as well as provide appropriate legislation, high-quality data, and manager training that is correlated with outcomes. The public performance budget system in Estonia was the subject of Raudla's 2020 study, which found difficulties with hiring outside consultants for evaluations. The research suggested enhancing the general budgeting system and coordinating reform initiatives with national goals. The 2019 study by Alavuotunki and Sandström shed light on

how general budget support, or GBS, affects economic growth. The research underscored the necessity of an extended evaluation period to obtain a precise assessment of GBS performance, underscoring the intricacy of effectively addressing localization concerns. Manea and Giju (2019) state that their work attempts to develop an economic model to gauge the success of Romania's budget by measuring the country risk index. It used an analytical descriptive methodology to analyze data from the Romanian State consolidated general budget for the years 2015–2017. The model forecasts performance and anticipated dangers using past data. The analysis discovered uneven budget balance, inadequate use of European sustainable development funds, improper use of fiscal policy tools, and a lack of pressure on the world economy. Due to the single general budget, the distribution of funds also exposed systemic economic pressures and regional administrative allocation inequalities.

In summary, the literature analysis offers a comprehensive comprehension of the influence of return on assets (ROB) on government financial management. The studies emphasize the role of ROB in forming efficient and transparent financial procedures, from raising the calibre of reports and increasing expenditure efficiency to overcoming implementation barriers. The topic is further enhanced by the international viewpoint, which highlights the necessity of context-specific reforms and ongoing system evaluations for budgeting. Policymakers, practitioners, and researchers may all benefit from the insights gained from these studies as countries around the world work to enhance financial governance.

Based on the above discussion, The main hypothesis of the research as follows:

- **Ho1:** *There is no statistically significant effect for the impact of implementing results-oriented budgeting on controlling expenditures in Jordanian municipalities (a case study on Madaba governorate).*
- **Ho2:** *There is no statistically significant effect for the impact of implementing results-oriented budgeting on achieving sustainability in Jordanian municipalities.*

## Theoretical Framework

- **The Concept of Results-Oriented Budgeting**
- Originating in 16th-century England, results-oriented budgeting has spread throughout the world and been embraced by nations such as the US, UK, Canada, Sweden, and South Korea. Planning, coordination, motivation, communication, control, and performance evaluation are the main emphasis of this contemporary budgeting technique. Jordan's general budgetary system developed over time, culminating in the creation of the General Budget Directorate in 1962 and the enactment of new laws in 2008. Performance-based budgeting is an additional instrument for government activity planning, coordination, and performance evaluation that was first implemented in New Zealand in the late 1980s. Modern accounting techniques, such managerial and cost accounting, are essential to efficient resource management and government oversight. An essential component of attaining overall performance development is the general budget, a comprehensive estimate of state spending and income that is regularly reviewed by financial specialists and representatives of numerous nations. Three-year municipal budgets emphasize concepts such as income estimation, development planning, and articulating projections in local currency. They also link expenditure to goals, needs, and priorities (Singh and Newby, 2020)
- Determining objectives, activities, initiatives, and indicators that are in line with strategic goals is a key component of results-oriented budgeting. This method uses indicators to

gauge efficacy and efficiency and connects spending to outcomes. To put this methodology into practice, it is necessary to have a clear vision, identify performance metrics, identify accountability centres, analyse expenses, specify data, identify financing options, and understand implementation priorities (suleiman, et al). A novel strategy known as "results-based budgeting" connects spending to outcomes while reducing financial waste and enhancing the distribution of resources. It emphasizes prioritizing projects, encouraging transparency, and improving the calibre and efficiency of public services. It includes budget planning, execution, and evaluation in addition to a medium-term financial and expenditure framework. Executing a budget entail carrying out and keeping an eye on procedures for authorized spending and revenue collection (Al-Fasfus, 2018).

- Financial orders, transfers, transactions, commitment orders, audits, and General Budget Department approval are all part of the procedure (Al-Fasfus, Shaqqour, 2018). Using databases, accounting software, and statistical techniques, executive and legislative authorities evaluate budget performance in relation to reaching predetermined goals (Al-Lawzi, 2018). The budget project is announced at the start of the process and presented to the People's Council, which has the authority to change or amend any items. Following the end of the fiscal year, assessments verify compliance with regulations, guidelines, and financial standards. Final accounts and reports are then given. However, there are a number of obstacles to results-oriented budgeting, including developing performance indicators (Al-Fasfus 2020), opposition from ministries, inexperienced staff, poor planning, excessive implementation costs, and incompatibilities with organizational structures. In order to overcome these obstacles, it will be necessary to deal with opposition, improve staff competency, streamline planning procedures, control expenses, match organizational structures to guiding principles, and make investments in specialist technical knowledge and training.

### • **The Concept of Expenditure Control**

Macroeconomic stability, fiscal restraint, and the integrity of the public financial management system all depend on effective control over spending. Over two-thirds of low- and middle-income nations have weak expenditure control mechanisms, which exacerbates arrears and undermines budget credibility. Current patterns indicate that pre-commitment controls, controlling amounts due and postponed, and centralized control over regular expenditure are receiving more attention. Financial controls are essential for maintaining the integrity of financial control systems since they rely on both internal and external auditing. Jordan's governmental spending has changed significantly over the years, rising in 2018 and 2022. Nonetheless, issues such being vulnerable to changes in the oil market, having a high jobless rate, and having a strain on natural resources still exist. In order to solve these issues, the Ministry of Finance is working within the principles of the International Monetary Fund, with a focus on debt reduction, privatization, and precision monetary policy (Robinson, 2020).

A key component of government budgeting is expenditure control, which makes sure that money is spent optimally in certain areas to boost productivity, fulfil obligations, and cut waste. This entails keeping an eye on expenditures using networked technologies in order to stop fraud or unnecessary usage of public monies. In times of economic recession, governments employ strategies such as cost cutting, wage realignment, and the release of frequent cost progress reports to keep the economy going. Effective government spending is governed by rules and regulations that determine accountable administrative units, define approved purposes, establish time limits, and establish expenditure levels. Financial control budgeting, program and performance budgeting, and planning and programming budgeting are some of

the techniques that help manage public spending, keep them in line with approved budgets, and encourage responsibility, openness, and efficiency in the use of public funds. Organizations must integrate activities across sectors, manage economic, social, and environmental resources responsibly, and balance the interests of future generations with those of present. These are the requirements for achieving sustainability. To achieve long-term success and ethical behaviour, sustainability requires leadership, organizational culture, and alignment with environmental challenges.

## Research Methodology

The study uses a descriptive methodology to analyse data collected, classified, processed, and analysed using statistical methods suitable for the data type. The main objective is to assess the impact of results-oriented budgeting on expenditure control and sustainability in Jordanian municipalities, specifically in Madaba governorate. The study consists of two variables: the independent variable representing results-oriented budgeting, and the dependent variable representing expenditure control and sustainability.

### Study Population and Sample

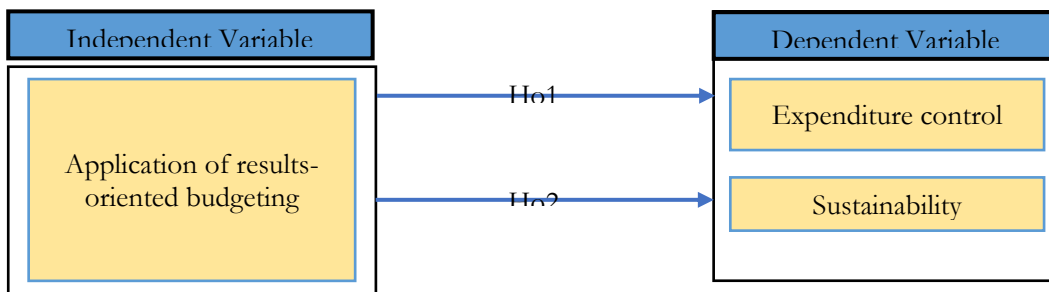
The study population consists of four Madaba governorate municipalities, with a population of around 203 employees. The sample size was determined using the Sekaran and Bougie table, with a representative sample size of 140 or more. The researcher distributed 203 questionnaires, with responses from 150 employees, representing 73.9% of the total. The study utilized electronic distribution through Google Form. The personal and functional characteristics of the sample varied, including gender, age group, educational qualification, years of experience, and job level. The results were analysed using Google Form.

### Data Sources

The researcher used two primary sources for data collection: secondary sources, such as Arabic and foreign books, journals, articles, and reports, and internet searches, to prepare a framework, construct a study model, identify variables, and design a questionnaire, and primary sources, which were directly collected from the sample individuals through a questionnaire.

### Study Model

The purpose of this study is to determine the impact of the independent factors on the dependent variable, and the researcher has developed a special model for this purpose.



**Figure 1:** Research Model.

**Source:** Created by the Researcher based on Previous Research.

### Study Tool (Questionnaire)



In accordance with its variables, the researcher created a questionnaire to gather data from the sample participants. Three sections made up the questionnaire, which were distributed as follows:

1. Part One: Developed to gauge the sample members' personal information.
2. Part Two: Contains 12 elements to gauge the independent variable, results-oriented budgeting. To create this section of the questionnaire, references such Ben Ibrahim and Ben Ahmed (2021), Al-Jawazneh (2021), Al-Sleihat (2021), and Al- Sharfat (2022) were used.
3. Part Three: consists of 24 items measuring the dependent variable's aspects, which include accomplishment of sustainability and cost control. For this section of the questionnaire, sources such as Al-Jawazneh (2021), Awadhullah (2018), and Al-Abbadi (2016) were reviewed.

To gauge the respondents' agreement with the items, a five-point Likert scale was employed.

The formula below was used to determine three levels of agreement—low, moderate, and high—in order to interpret the mean scores of the respondents' responses.

$$\text{Range} = \frac{\text{Highest Score} - \text{Lowest Score}}{\text{Number of Categories}} = \frac{5-1}{3} = 1.33$$

## Study Results

### Normal Distribution Test

The study focuses on how municipalities in the Madaba Governorate have implemented results-oriented budgeting, with a particular emphasis on budget application level. The findings indicate that all variables pertaining to results-oriented budgeting have a high relative value, with receiving the highest average score. Assesses the degree of sustainability and cost control, with the first component receiving a high relative priority. The necessity of energy expense reduction initiatives was underlined. With an overall expenditure control score of 3.99, the municipalities demonstrate a high commitment to and interest in results-oriented budgeting and spending management methods.

The sustainability factor was given the highest average score of 4.53, showing its great importance, when the municipalities of Madaba were evaluated, with all components being deemed to be of high relative value and emphasizing continual service development. Getting the lowest score of 3.88 went to highlighting how municipalities' economic operations contribute to the well-being of their communities. With an average score of 4.21, the sustainability factor was found to have a high relative importance overall, suggesting that the towns of Madaba have demonstrated a respectable level of dedication to achieving sustainability.

## The Results of Testing the Study Hypotheses

### Test of Hypothesis – First Hypothesis

**H<sub>01</sub>:** *There is no statistically significant effect for the impact of implementing results-oriented budgeting on controlling expenditures in Jordanian municipalities (a case study on Madaba governorate).*

The study utilized Simple Linear Regression analysis to investigate hypotheses on the effects of results-oriented budgeting implementation on cost control in the Madaba municipality. At a significance level ( $\alpha$ ) of 0.05, the first hypothesis (H<sub>01</sub>) proposed that there is no statistically significant effect.

**Table 1:** Simple Linear Regression Test Results for the First Hypothesis.

Variables	Dependent Variable	R	R <sup>2</sup>	Coeff.	Tab. t-value	Calcu. t-value	Sig.
Independent	Results-Oriented Budgeting	0.712	0.507	0.717	1.984	12.332	0.000
Dependent	Expenditure control						

Notable revelations emerged from the Simple Linear Regression test results for the first hypothesis, as shown in Table (1):

Results-oriented budgeting, the independent variable, and expenditure control, the dependent variable, were found to have a strong positive correlation ( $R = 0.712$ ). This shows that there is a direct correlation between the degree of control over spending and the application of results-oriented budgeting.

With a determination coefficient ( $R^2$ ) of 0.507, it can be concluded that results-oriented budgeting accounts for roughly 50.7% of the variation in spending control. This highlights the model's significant capacity for explanation.

Based on the computation of the regression coefficient, a positive change of 0.717 in the area of expenditure control is implied by a one-unit change in results-oriented budgeting. This illustrates the extent and direction of the independent variable's influence.

The regression model's computed t-value (12.332) exceeded the crucial t-value (1.984), demonstrating its statistical significance. The reliability of the observed association is confirmed by this finding. The significance level of the data was ascertained to be 0.000, indicating a decrease from the pre-established significance level of 0.05. There is a statistically significant effect, as evidenced by the rejection of the null hypothesis. The analysis's findings offer strong evidence in favour of a statistically significant effect that results-oriented budgeting implementation has on Madaba municipalities' ability to control spending. Together, the substantial determination, positive regression coefficient, and strong correlation highlight the important association between these variables. As a result, the study disproves the null hypothesis and confirms that results-oriented budgeting has a significant impact on cost control in the towns under investigation.

### Test of Hypothesis - Second Hypothesis

**H02:** *Using Results-Oriented Budgeting has no statistically significant influence on achieving sustainability in the municipalities of Madaba at a significance threshold of  $\alpha \leq 0.05$ .*

**Table 2:** Simple Linear Regression Test Results for the Second Hypothesis.

Variables	Dependent Variable	R	R <sup>2</sup>	Coeff.	Tab. t-value	Calcu. t-value	Sig.
Independent	Results-Oriented Budgeting	0.641	0.410	0.562	1.984	10.148	0.000
Dependent	Achieving Sustainability						

Simple Linear Regression analysis was used to evaluate the hypothesis. The results of testing the hypothesis at a significance level of  $\alpha \leq 0.05$  are displayed in Table (2).

Table (2) shows the outcomes of the second hypothesis's simple linear regression test.

- The regression model's significance was confirmed when it was discovered that the computed t-value (10.148) was higher than the tabular t-value (1.98).



- The significance level for t was 0.000, which is less than the study's significance level, according to a comparison between the test's significance level and the study's selected significance level of 0.05. As a result, we reject the second hypothesis and accept the alternative, showing that implementing Results-Oriented Budgeting has a statistically significant impact on achieving sustainability in the municipalities of Madaba at a significance threshold of  $\alpha \leq 0.05$ .
- A strong positive association between the independent variable (Results-Oriented Budgeting) and the dependent variable (Achieving Sustainability) is suggested by the correlation coefficient (R) of 0.641.
- With a determination coefficient (R<sup>2</sup>) of 0.410, it is possible to infer 41% of the variation in attaining sustainability from Results-Oriented Budgeting.
- According to the regression coefficient (B) of 0.562, attaining sustainability is positively impacted by a one-unit shift in results-oriented budgeting by 0.562 units. these results highlight how Results-Oriented Budgeting has a major positive influence on reaching sustainability in the towns of Madaba.

## Results Discussion

### Madaba Municipalities' Level of Results-Oriented Budgeting Implementation:

The findings point to a comparatively high significance level (average = 4.18) for the municipalities of Madaba's implementation of results-oriented budgeting. This shows that this budgeting strategy is highly valued and that adopting it will improve internal and external financial and administrative management of public assets as well as sustainability and expenditure control. Moreover, it makes it easier to track municipal projects in real time and ensures that they are meeting predetermined objectives. Additionally, Results-Oriented Budgeting makes it easier for internal and external auditors to monitor the work of different staff members using quantitative and scientific performance evaluation techniques, opening the door for the state to perhaps use electronic monitoring in the future.

### Level of Expenditure Control in Madaba Municipalities:

Based on the data, Madaba municipalities have a comparatively high level of expenditure control (average = 3.99). This implies that the government, the Ministry of Local Administration, and the municipalities of Madaba have taken steps to control spending and have implemented a new method for creating budgets, known as results-oriented budgeting. This method converts monetary and currency concerns into monetary goals that must be met in a predetermined amount of time (three years). More than ten percent of expenses, including capital and current, were under control. The outcomes validate the efficacy of Results-Oriented Budgeting in augmenting spending efficiency, in accordance with Al-Sharbati's (2021) discoveries.

### Degree of Sustainability Achieved in Madaba Municipalities:

Based on the data, Madaba municipalities have a comparatively high degree of sustainability (average = 3.99). This shows a dedication to creating projects, increasing capacity, and enhancing internal work processes in local governments. Their ability to drive sustainable development and project management is a result of their ongoing development.

### Results-Oriented Budgeting's Effect on Jordanian Municipalities' Expenditure Control and Sustainability:

Results-Oriented Budgeting has a statistically significant positive influence on attaining sustainability and controlling expenditures in Jordanian municipalities, especially in Madaba.

The findings demonstrate a significant positive association between the variables, suggesting that Madaba municipalities' heightened emphasis on Results-Oriented Budgeting supports both cost containment and sustainability. Although it deviates from Al-Slehaat's conclusions, this is consistent with his study from 2021.

## Conclusion

This study focuses on providing a detailed analysis of results-oriented budgeting, expenditure control, and sustainability in Jordanian municipalities. For this purpose, the study addressed three contemporary topics in accounting and strategic management literature: results-oriented budgeting, expenditure control, and sustainability. Additionally, the objectives of this study are also focuses on determining the level of implementation of results-oriented budgeting, identifying expenditure control levels, and identifying sustainability levels.

The study consists of two variables: the independent variable representing results-oriented budgeting, and the dependent variable representing expenditure control and sustainability.

The results showed that there was a positive and statistical impact on the application of results-oriented budgeting to expenditure control and sustainability in Jordanian municipalities (a case study of the municipalities of Madaba governorate). The results showed a strong positive correlation between the two variables.

## Recommendation

The study recommended that training courses, workshops and educational seminars should be conducted on results-oriented budgeting for the various personnel in government financial departments, emphasizing the importance of using results-oriented budgeting as a means of communicating and linking administrative levels in the Ministry, thus facilitating consistency and coherence between these levels.

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