

Emirati Journal of Business, Economics and Social Studies
Vol 5 Issue 1 (2026)
Pages 4 - 29
Available at
www.emiratesscholar.com

The Hybrid Budget and The Capsule Model A New Methodology for Financial Planning and Achieving Governmental Excellence and Leadership to Enhance Quality of Life

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ARTICLE INFO

KEYWORDS
budgeting; financial planning; Governmental Excellence

HOW TO CITE
Elshamy, E. (2026). The Hybrid Budget and The Capsule Model A New Methodology for Financial Planning and Achieving Governmental Excellence and Leadership to Enhance Quality of Life. Dr. Elsayed Mohammed ElShamy – Department of Finance Ajman. Emirati Journal of Business, Economics and Social Studies, 5(1), 4-29.
https://doi.org/10.54878/dk791r41

ABSTRACT

The research presents the hybrid budgeting methodology and the capsule model as a proposed new methodology for financial planning. The research aims to enhance the performance of governments and achieve excellence and leadership. Governments face challenges when formulating financial plans, particularly those with long-term implications.

Traditional methods often fail to provide sufficient clarity, do not guarantee flexibility in resource allocation and do not ensure efficiency in resource allocation. Therefore, strategic goals are not achieved effectively. Wherever possible, clearer and more flexible approaches should be adopted.

The hybrid budget and the capsule model offer a comprehensive solution. It integrates the advantages of line-item budgets, program and performance budgets, planning and programming budgets, zero-based budgets, contractual budgets, and activity-based budgets. This integration helps allocate resources more efficiently. It also helps increase transparency and effectively achieves strategic goals.

To implement the hybrid budget, the operational budget is prepared using the line-item and zero-based approaches, prepare project and developmental initiative budgets through the planning and programming approach, add a portfolio of partnership projects using the contracting approach, and prepare the revenue budget using the activity-based approach. All these steps follow the structure of the Quality-of-Life Capsules. The model also seeks a balance between daily tasks and the development of new projects and initiatives. Balance supports sustainability and entrepreneurship and improves quality of life.

The capsule model is presented as a comprehensive framework that includes multiple government objectives and programs. The framework helps achieve clear results that contribute to improving the quality of life. Despite the expected benefits, such as improved long-term planning and increased flexibility, the main challenge is the need for intensive training.

The research presents a theoretical and practical framework that outlines the step-by-step implementation of the methodology in government institutions. It is found that the results indicate that the hybrid budget and the capsule model enhance financial efficiency, strengthen sustainability, and promote comprehensive development, thereby improving the quality of life.

The research concludes by providing practical recommendations for adopting the methodology in governments that seek to improve financial

and administrative performance, wherever possible.

Double-blind peer review by independent reviewers.

Received: 15 Jan 2026, Accepted: 20 May 2026, Published: 12 Jun 2026

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Introduction

Financial planning and budget preparation processes are the foundation of any government's success. When the government masters financial planning and sets a clear budget, excellence and leadership are achieved, as they are enhanced when the government manages its financial resources effectively. Effective financial management helps the government achieve national goals.

In this research, we are looking for a new method for financial planning and budget preparation. The new method aims to elevate the level of excellence and leadership in the government. The focus of the new approach is on improving the quality of life for citizens.Financial planning strongly contributes to achieving excellence. Financial planning allocates resources effectively and directs investments to the sectors with the greatest impact. Thus, the quality of government services improves. Financial planning enhances transparency and financial accountability.

Financial planning contributes to building trust between the government and citizens; also, it supports innovation while relying on strategic partnerships and development of digital financial services. Financial planning enhances the ability of governments to compete and improves the readiness of governments by helping governments face future challenges. Financial planning helps achieve strategic goals within the national vision to improve the quality of life. The research presents the challenges faced by governments when using traditional financial planning methodologies.

Traditional methodologies are often rigid and do not adapt to change. Governments need flexible solutions. The research proposes adopting a new methodology called "hybrid budgeting" with a capsule model. “Hybrid budgeting" allows for a balance between daily operations and the development of new initiatives and projects. "The hybrid budget enhances government performance and increases its distinction.

The hybrid budget combines methodologies such as line-item budgeting, program budgeting, and zero-based budgeting. Combining methodologies allows for efficient resource allocation, precise expense monitoring, and the achievement of long-term goals with flexibility and effectiveness. It is seen that this research provides a clear framework for applying hybrid budgeting and the capsule model in resource management. The research explains the benefits that these tools may bring, reviews the challenges they may face, and evaluates their impact on government performance and people's lives. We expect that the hybrid budget will raise the level of transparency and accountability, support long-term planning, and help improve government performance. In the end, this may reflect on improving the quality of life for citizens through the implementation of projects and initiatives that enhance economic and social welfare and support sustainable development.

The theoretical framework of the research relies on a detailed discussion of the various budgeting methodologies in government financial planning. These methodologies include line-item budgeting, program and performance budgeting, zero-based budgeting, and contractual budgeting. The research illustrates how these methodologies can be integrated to form a "hybrid budget," which combines the best elements of each. Wherever possible, this integration contributes to improving financial planning and enhancing government excellence.

The research's practical framework explains how to implement hybrid budgeting in real governmental environments and provides live examples of applying hybrid budgeting in governments. Furthermore, the research focuses on the practical benefits of hybrid budgeting: improving resource allocation, enhancing transparency, strengthening accountability, and increasing adaptability to change. The applied framework illustrates the potential challenges that may arise during the implementation of the hybrid budget.

The practical framework illustrates how we address these challenges, wherever possible. The applied framework outlines a clear action plan for implementing hybrid budgeting in various government institutions. The theoretical and practical framework gives governments the opportunity to understand the concepts underlying hybrid budgeting, wherever possible. The framework also illustrates how to effectively implement hybrid budgeting, enabling governments to achieve strategic objectives and improve overall performance.

This research begins by introducing the reader to the importance of financial planning and budget preparation. It is seen that financial planning and the general budget form the foundation for excellence and leadership in government performance. Focus is placed on improving the quality of life for citizens through financial planning. Then We review the challenges that governments face when using traditional financial planning methods. We demonstrate that the challenges facing governments drive the proposal of the "hybrid budgeting" methodology and the capsule model as innovative solutions. In the theoretical part, we explain how the hybrid budget works by discussing line-item budgeting, program budgeting, and zero-based budgeting. We explain the method of integrating curricula to achieve effective financial

ISSN: 2791-3171 - https://doi.org/10.54878/dk791r41

planning. Finally, we present practical applications for hybrid budgeting. The research focuses on practical benefits. Among these benefits are improved resource allocation and enhanced transparency and accountability, wherever possible.

In conclusion, the research clarifies the analysis and the results it has achieved. Then it presents practical recommendations for governments seeking to improve their financial and administrative performance by adopting the hybrid budget and capsule model. Research problem

The research addresses the difficulties faced by governments when using traditional methodologies in financial planning. These methodologies often lack the flexibility that governments need to keep up with change. Wherever possible, methodologies should be more flexible to avoid stagnation. Because methodologies are rigid, they hinder governments from effectively achieving strategic objectives. It is seen that the research aims to provide innovative solutions that help governments overcome these difficulties.

Research questions

- How does hybrid budgeting help improve financial planning in governments?- What are the benefits provided by the hybrid budget? And what are the challenges that accompany the implementation of hybrid budgeting?- How can the methodology help improve government performance and achieve excellence and leadership?- It is intended to know how the hybrid budget will affect the quality of life of citizens.

Research objectives

- We explore hybrid budgeting as a new tool for resource management. The hybrid budget helps achieve excellence and leadership in government operations.- We analyze how to integrate government objectives with operations, activities, and projects and focus on government objectives to achieve effective and sustainable results.- Providing a theoretical and practical framework for adopting hybrid budgeting. We explain the benefits of hybrid budgeting and the challenges of hybrid budgeting wherever possible as well as the impact of hybrid budgeting on government performance and quality of life.Public budget methodologies and financial planningThe budget is a fundamental government document. Wherever possible, the budget defines central policies and explains how the government sets its priorities and achieves its short-term and long-term goals; also it funds new projects and existing projects. The budget is the main tool for implementing fiscal policy. Therefore, it greatly affects the entire economy [1,2].

The budget seeks to turn plans and aspirations into a tangible reality. The budget is a document that outlines how to increase resources and how to allocate resources to provide public services. It must be clear, transparent, and validated, wherever possible, to gain trust and become a basis for accountability. We review the most important methodologies in financial planning and budgeting and explain the pros and cons of each methodology [1,2].

- Line-Item Budgeting:

The process relies on specifying the financial details for each item or expense. For example, the details of the salary item are specified, and the details of the goods and services item are determined. This methodology has several advantages. First, it allows for the precise allocation of resources to specific items, making it easier to track expenses and revenues when the allocations are designated. Secondly, it simplifies the setup and execution processes, and everyone can easily understand the methodology wherever possible. It is seen that this method makes financial management clearr.However, methodology faces several challenges. The need for close monitoring, wherever possible, to ensure budget compliance is one of the challenges. In my opinion, the lack of methodology providing sufficient details about outputs, achieving goals, or performance represents another issue. The methodology seems rigid and does not adapt to changes, also it does not provide the necessary data to diagnose problems or support decision-making. The result is a lack of flexibility.

In my opinion, success in implementing the methodology begins with identifying the expenditure items one by one. Allocate financial resources to each item precisely, wherever possible. Develop a simple accounting system that monitors expenses and ensures adherence to the budget, prepare periodic reports to monitor budget execution, and ,If any deviations appear, adjust them immediately.

- Program and performance budgeting:

From the officials' perspective, the methodology is based on linking financial resources to programs that help achieve government objectives and improve performance, wherever possible. One of the main advantages is that the methodology directs resources directly to the programs that support strategic objectives. This helps improve direction and planning because the methodology relies on analyzing program performance to make better decisions regarding resource allocation.

The methodology increases the level of accountability by providing periodic reports on the performance of

programs, activities, and associated costs. Additionally, the methodology provides flexibility in application when implementing programs.In my experience, program and performance budgeting face obstacles. First, preparing and implementing a performance-based budget is difficult. Secondly, measuring the performance of programs and activities with scientific accuracy is difficult, especially when There is a need to measure non-financial factors such as quality and efficiency. Similarly, estimating the economic and social impacts of programs faces many complexities. Wherever possible, We try to simplify the process.

To ensure budget effectiveness, there is a need to design programs and link financial resources to the programs. There is a need to use models to evaluate performance and key indicators to estimate the impact of the programs. There is a need to develop integrated reporting systems to monitor and evaluate program performance.

- Planning and Programming Budgeting (PPB):

From a practical perspective, the focus is on setting priorities and directing investments toward long-term strategic goals. The entity clearly defines the national goals, and then it determines the necessary actions to achieve the goals. The organization directs financial, human, and material resources toward achieving the goals.

In my opinion, the methodology offers several advantages. One of the most important advantages is setting national priorities and directing investments to achieve those priorities. Setting priorities helps in establishing long-term strategic goals and directing actions to achieve those goals. The methodology also improves the use of financial and human resources by directing resources toward national priorities.But these challenges face difficulties in implementation and struggle to deal with the changing national priorities over time. Therefore, maintaining the stability of the planning and programming process becomes difficult. It is seen that prioritizing and directing investments toward strategic goals may also be difficult.

To overcome these challenges, there is a need to develop comprehensive consulting processes. Whenever possible, we review and regularly update national priorities. We also use strategic planning models to set long-term goals and identify immediate actions to achieve those goals.

- Zero-Based Budgeting:

We re-estimate and justify every expense from scratch in each new budget cycle. We do not rely on previous cost levels as a baseline as we plan expenses and services from scratch. This methodology, wherever possible, has several advantages. First, the methodology stimulates creative thinking because we rethink priorities, discover new opportunities, and improve processes. Secondly, the methodology helps reduce waste and unnecessary costs.

The methodology also enhances accountability when we justify every expense. This increases the efficiency of resource utilization. Finally, the methodology provides flexibility to rearrange priorities when changes occur.However, there are drawbacks to this approach. First, it increases the cost of resources and time, as preparing a zero-based budget requires analyzing every expense, and analyzing each expense consumes a significant amount of time and effort. Secondly, focusing solely on costs may cause us to overlook the added value and important benefits of the activity. As a result of focusing solely on costs, we may reduce the necessary expenditures that governments need for growth and sustainability in the future.To effectively implement budgeting, we use advanced cost analysis techniques to reduce costs and increase efficiency. We apply innovation and change management techniques to stimulate innovation and improve processes. Wherever possible, we simplify procedures and implement new solutions.

- Contractual budgeting:

The contract between the government and the private sector means that the government relies on the private sector to provide certain services instead of providing them itself. In the contracting agreement, the government specifies the responsibilities that the contractor must adhere to. With this contract, the government achieves greater efficiency and reduces expenses. Contracting with the private sector has many benefits. One of these benefits is improving the efficiency of service delivery because the private sector possesses advanced skills and technologies. Another benefit is cost reduction, as the terms and standards are predetermined and the contractor must adhere to them. Contracting also reduces budget discrepancies because the cost of the service is determined beforehand. In my opinion, contracting with the private sector helps the government save time and money.

However, the approach faces difficulties. The difficulties include ensuring the quality of the services provided, which can sometimes be challenging. Wherever possible, we work on ensuring quality. Similarly, issues of transparency and accountability may arise when contracting with the private sector. Additionally, there are differences in interests between the public and private sectors, and these differences may lead to delays or problems in implementing agreements. It is seen that

ISSN: 2791-3171 - https://doi.org/10.54878/dk791r41

addressing the difficulties requires clear cooperation between all parties.

It is believed that the success of the method requires the application of performance standards and quality inspection to measure the performance of service providers. We also see that establishing good control systems ensures continuous monitoring and evaluation of contracting processes.

- Activity-Based Budgeting:

The resource allocation method is based on the activities and tasks that are performed. Through the resource allocation method, we can analyze the cost and performance of each activity. We notice that the resource allocation method has many benefits; it helps in determining the cost of activities and increases work efficiency. Additionally, the resource allocation method provides a clear view of resource distribution and helps improve efficiency and cost control.However, the company faces challenges. One of the challenges is the high cost of analysis. Another challenge is the need for strong collaboration between different departments to achieve success. Similarly, the company may not provide sufficient details about performance.In order to successfully implement the methodology, the main requirement is to accurately define the activities. It is believed that precisely defining activities ensures clarity in the work. After that, There is a need to develop a detailed reporting system wherever possible. The reporting system allows us to monitor and periodically evaluate the performance of activities.

Literature Review

We review an overview of recent research and studies that address financial planning models, their principles, initiatives, and budget preparation.

Many strategic budgeting initiatives are still new, so It is not known whether they will succeed in achieving the required goals or if they will be able to withstand political changes. In 2023, Nicol published a study in the OECD Journal [3] explaining how strategic budgeting initiatives can endure over time, and wherever possible, strategic budgeting initiatives should demonstrate their practical value to stakeholders in the political, administrative, and civil arenas.

The analysis of the research is important for assessing the future of strategic budgeting initiatives.In my opinion, despite the widespread adoption of strategic budgeting initiatives, there is still much to learn about the fundamental factors that make these initiatives effective and yield tangible results. Additionally, the close relationship between strategic budgeting initiatives and political priorities raises concern. The concern lies in the possibility of strategic budgeting initiatives disappearing when government leadership changes.

Australia's experience with gender budgeting – which began in the 1980s, was discontinued in 2014, and resumed in 2018 – illustrates the difficulty of maintaining momentum when governments change. Wherever possible, there is a need to understand how initiatives can continue despite changes. Now, with the spread of strategic budgeting initiatives in OECD countries, the resilience of these initiatives against political shifts is still being tested. Table 1 illustrates the alignment of strategic initiative usage in OECD countries.

Table 1. Strategic Initiatives in OECD Countries [3]

Country	Notes	Gender Budgeting	Green Budgeting	Wellbeing Budgeting	Youth & Children Budgeting	SDG Budgeting
Australia	Development of a wellbeing budgeting approach	◐	✕	✓	✕	✕
Austria	Ministries can voluntarily include SDG indicators in performance budgeting	◐	◐	✕	✕	✓
Belgium		◐	✕	✕	✕	✕

ISSN: 2791-3171 - https://doi.org/10.54878/dk791r41

Canada	"Quality of Life" wellbeing budgeting; includes intergenerational impacts; child-related spending tagging	◐	◐	◐	✓	✕
Chile		◐	◐	✕	✕	✕
Colombia	Uses budget tagging for child-related spending	◐	◐	✕	✓	✕
Costa Rica	Developing gender budgeting approach	✓	✕	✕	✕	✕
Czech Republic		✕	✕	✕	✕	✕
Denmark		✕	◐	✕	✕	✕
Estonia		✕	✕	✕	✕	✕
Finland	SDG budgeting referred to as "Phenomenon-Based Budgeting"	◐	◐	✕	◐	◐
France		◐	◐	✕	✕	✕
Germany	Developing SDG tagging approach	◐	◐	✕	✕	✕
Greece		✕	✕	✕	✕	✓
Hungary	Developing green budgeting approach	✕	✓	✕	✕	✕
Iceland		◐	✕	✓	✕	✓
Ireland	Developing wellbeing & SDG budgeting approaches	◐	◐	✓	✕	✓
Israel		◐	◐	✕	✕	✕
Italy	Linking wellbeing	◐	◐	✓	✕	✕

ISSN: 2791-3171 - https://doi.org/10.54878/dk791r41

	indicators to economic programming and budget programs					
Japan		◐	✕	✕	✕	✕
Korea		◐	◐	✕	✕	✕
Latvia		✕	✓	✕	✕	✕
Lithuania		◐	◐	✕	✕	✕
Luxembourg		✕	◐	✕	✕	✕
Mexico	Uses tagging for child-related spending	◐	◐	✕	✓	◐
Netherlands		✕	◐	✕	✕	✕
New Zealand		◐	◐	◐	✕	✕
Norway		◐	◐	✕	✕	✕
Poland		✕	✕	✕	✕	✕
Portugal		◐	✓	✕	✕	✕
Slovak Republic		✕	◐	✕	✕	✕
Slovenia		✕	✕	✕	✕	✕
Spain		◐	◐	✕	◐	◐
Sweden		◐	◐	✕	✕	✕
Switzerland	Implemented	✕	◐	✕	✕	✕
Turkey	In progress / under development	◐	◐	✕	✕	✕
United Kingdom	Not implemented	✕	◐	✕	✕	✕
United States		✕	✕	✕	✕	✕

✓ Implemented

◐ In progress / Under development

✕ Not implemented

In 2022, Kevin Deveaux published his study on gender-responsive budgeting (GRB) [4]. Gender-responsive budgeting (GRB) is a strategic political approach aimed at integrating gender issues into the budget. The study focuses on the role of parliaments in promoting gender-responsive budgeting (GRB) within the annual budget cycle, wherever possible. The study clarifies that integrating gender equality goals into government policies, planning, and budgeting is essential. The study also indicates that parliaments should monitor and evaluate the implementation of the budget to ensure gender equality. In my opinion, focusing on gender-responsive budgeting (GRB) seems to positively change spending policies.The study showed that parliaments play

an important role in improving gender equality, wherever possible, through their effective participation in every stage of the budget preparation process. Parliaments can ensure that government policies do not widen the gender gap, but rather work to meet the needs of every individual. In my opinion, the involvement of parliamentarians in all stages of budget preparation leads to more transparent, inclusive, and fair budgets.Kevin Deveaux's study described the following:- Parliaments support comprehensive national gender equality strategies and define clear costs for priority areas. Parliaments allocate a clear budget for each area.- Governments must provide detailed data on how resources are allocated to achieve gender equality in budget documents.- Regularly publish information on the budget's impact on gender objectives to increase transparency and empower people to monitor implementation.- Whenever possible, parliaments should establish training programs. These programs help parliamentarians and staff understand gender-sensitive budgets.- It is important to encourage cooperation between parliaments, civil society, and other entities. Cooperation supports the implementation of policies that take gender differences into account.- We conduct regular evaluations of the impact of government policies and programs on women and men. This evaluation ensures the achievement of the desired objectives.- Parliaments issue annual reports on the implementation of gender-responsive budgets, showcasing achievements, challenges, and lessons learned.

The study showed different models for implementing gender-responsive budgets. The Moroccan government has integrated gender-responsive budgeting into the finance law, and therefore, gender equality must be considered in every part of the budget. Rwanda has adopted a comprehensive system of gender-responsive budgeting, which includes annual reports sent to Parliament outlining the gender objectives of each ministry. The Ugandan Ministry of Finance issued budget directives requiring each ministry to incorporate gender considerations into its budget.

Countries have enacted laws as part of the legislation that defines the budgeting process. The goal is to ensure consideration of gender differences wherever possible. Among the countries: Tunisia, Colombia, North Macedonia, Zimbabwe, Austria, Portugal, Kyrgyzstan, Rwanda, Sweden, Uganda, Morocco, Spain, Belgium, Italy, and Ukraine.In 2022, Cuadrado-Ballesteros [5] published a study on budget transparency and its relationship with financial sustainability in the public sector. The study focused on the relationship between budget transparency and the financial sustainability of governments. The researchers analyzed a sample of 110 countries using economic models based on the Open Budget Index (OBI) published by the International Budget Partnership (IBP). The results showed that budget transparency may be positively associated with the financial sustainability of governments. This correlation is seen to enhance citizens' trust and increases their participation in government processes. Wherever possible, transparency can support sustainability.Through analysis, the study results showed that increasing budget transparency reduces the likelihood of politicians exploiting the budget deficit for personal purposes. For example, previous studies have shown that a higher level of budget transparency reduces the size of the fiscal deficit in the United States. The study also found that transparency enhances the ability to manage public debt and supports economic growth.The study clarifies that transparency is important for improving public financial management. It says that transparency helps build trust between the people and the government, providing clear and verified financial information in a timely manner whenever possible. The research shows that improving budget transparency is not just a policy to satisfy the people, but it is a matter of long-term financial sustainability.

Financial sustainability is assessed through four dimensions, which are the ability to meet financial obligations (solvency), financial stability, economic growth, and intergenerational equity. In the European context, It is believed that the budget deficit should be less than three percent of GDP, and public debt should be less than sixty percent of GDP. These rules reflect a clear desire for stable and sustainable financial policies.The study indicates that countries with transparent budgets maintain a better balance between revenues and expenditures. Wherever possible, this balance reduces the need to rely on public debt. For example, in Sweden, transparency has contributed to achieving clear financial balance and economic stability. As a result, credit ratings improved, and borrowing costs decreased.Examples from the United Kingdom and Australia show that budget transparency improves the performance of financial governments. The United Kingdom and Australia managed their resources more effectively thanks to transparency. In Australia, transparency helped balance revenues with expenditures. Balancing revenues with expenditures reduced reliance on public debt and increased public confidence in the government.In 2019, a study on public spending in OECD countries was published [6]. The study reviews budget practices and public spending in OECD countries. The study aims to provide recommendations to improve transparency and

ISSN: 2791-3171 - https://doi.org/10.54878/dk791r41

enhance financial sustainability in the member countries by reviewing the policies and procedures followed. It is seen that the study provides clear guidelines that can help countries enhance financial transparency.The study showed a strong relationship between transparency in budget preparation and increased public trust in governments. In the United Kingdom and Australia, transparency has contributed to improving government financial performance and increasing public trust. The data shows that 23 member countries issue a citizen's guide to the budget, and more than 80% of the countries provide budget data in an open format. The study results confirm that transparency is the key to building citizens' trust.Transparency was improved by periodically publishing budget documents and making financial data open and reusable. Experiments have shown that implementing transparency practices achieves better financial sustainability. The implementation of transparency practices also reduces the gap between citizens' expectations and government performance.In the United Kingdom, they adopted a framework called "public value." The "public value" framework is used to evaluate government spending and focuses on achieving the best outcomes and adding value to society. It is seen that the "public value" framework increases transparency, undermines accountability, and helps improve public services.In Canada, they focused on spending reviews. Spending reviews identify areas where outcomes can be improved through better management of fixed assets and encouraging innovation.In Australia, they conduct periodic performance reviews and program evaluations. Performance reviews and evaluations confirm the efficiency of spending and help achieve government objectives.In 2023, Bonollo, E [7] published his research on accounting systems and their impact on transparency. Over the past few decades, many countries have changed their accounting systems at one or more levels of government, due to new public management and the desire to unify international accounting. Initially, wherever possible, scholars supported the transition to accrual accounting. It is seen that scholars consider the accrual accounting system a clear reform goal, and that the accrual accounting system is unstoppable because it improves management efficiency and the effectiveness of management practices and accountability in the public sector. After a few years, scholars noticed significant flaws in the accrual accounting system.The study indicates that the implementation of accrual accounting creates resistance within government entities. The resistance rate reaches 48% when the change requires a radical adjustment in the organization's culture. An example of this in the United Kingdom: doctors in the health sector opposed changes to the accounting system because they felt that the new accounting system threatened their professional independence. Similarly, tensions increase among professionals when they do not agree on the new accounting system, which reflects on the relationship between accountants and operations managers. In New Zealand, the implementation of accrual accounting within hospitals has led to tensions. Accountants feel that the new system hinders the work of accountants. Doctors feel that the new system hinders their work.The additional costs of implementing accrual accounting include initial asset evaluation, training, and programs, which create a significant financial burden on organizations. It is noted that the government in Australia has paid large amounts for the valuation of public assets and training employees on the new system. Periodic costs include maintenance, consulting, and auditing costs. Some studies say that these costs may increase by 20% compared to regular operational costs. Wherever possible, Efforts are made to shift resources from basic services to management, but this reduces the immediate benefits of the new system. In Italy, funds were transferred from public services to the budget for implementing the new system, wherever possible. The transfer reduced the quality of the services provided.34% of the studies showed that the accrual accounting system increases the complexity of accounting information, wherever possible. Complexity reduces transparency and increases opportunities for manipulation. In Canada, complexity has made it difficult for citizens to understand government financial information, and consequently, transparency has decreased. Additionally, 19% of politicians have difficulty understanding the accounting information produced by the accrual system. The difficulty negatively affects making informed decisions. In Greece, politicians noticed difficulty in understanding the information generated by the new system. The difficulty affected their ability to make informed financial decisions.It is seen that the effects of politics on democracy appear when politicians prefer the traditional cash accounting system because it is clear and easier to understand. In France, many politicians prefer the traditional cash system over the new system, whenever possible, because the traditional cash system is simpler to understand and use. The merit system limits the ability of politicians and citizens to effectively monitor public resources, and the reduction in monitoring capacity leads to decreased democratic accountability.The entitlement system may impose debts on future generations due to poorly considered current financial decisions. 6% of studies indicate that the merit system creates negative impacts on intergenerational justice. In Germany, the new merit system raises concerns; people fear that future generations will be burdened with unjustified debts due

ISSN: 2791-3171 - https://doi.org/10.54878/dk791r41

to today's decisions.International institutions like the World Bank and the International Monetary Fund are pushing for the transformation. International institutions want greater transparency and the fight against corruption. In many African countries, a new system has been adopted due to pressure from the World Bank. The pressure aims at transparency and accountability. But the pressure sparked strong internal resistance. People see the new system as a tool of colonial domination. In my opinion, the new system seems to be facing widespread rejection.To improve the implementation of accrual accounting, wherever possible, employees should be involved in every step of the execution, and appropriate training should be provided to them. It is essential to provide continuous training courses so that employees can understand the new system. The accounting reform also requires improving human resource management and changing the mindset to ensure the successful implementation of accrual-based accounting. This involves building an organizational culture that supports change and innovation. The government must communicate clearly with all stakeholders to clarify the benefits of the new system and alleviate concerns. This can be achieved by holding workshops and public listening sessions to strengthen understanding and increase participation. The implementation of the new system must be continuously evaluated. Continuous evaluation highlights problems and opportunities for improvement. Key Performance Indicators (KPIs) can be relied upon to monitor the success of the system. Key performance indicators help identify areas that need improvement.In 2023, Krah studied the impact of financial transparency on citizens' trust and their tax payment behavior in local governments in sub-Saharan Africa. The study focused on Ghana and used the theories of stewardship and public choice to explain the relationship between financial transparency, trust, and willingness to pay [8].The study showed that financial transparency enhances citizens' trust in the local government and increases their willingness to pay taxes and fees. But researchers found that financial transparency is low and trust is low in local governments in Ghana. This indicates that improving financial transparency will strengthen citizens' trust and make them more willing to pay taxes.The study said the following:- Enhancing the quality of financial information: Local governments should work on improving the quality of financial information and making it accessible to citizens. This can be achieved by preparing clear, detailed, and comprehensive financial reports.- Use of popular financial reports: It is believed that local governments should adopt steps for popular financial reporting to simplify financial information and make it accessible to the average citizen.- Increasing transparency: Governments should adopt proactive transparency policies. The government provides financial information to citizens without them having to ask for it. This transparency enhances trust and accountability.- Improving financial management systems: It is believed that local governments should enhance their revenue management systems to reduce financial leakages wherever possible and combat corruption.- Encouraging public participation: Enhancing citizen involvement in decision-making through discussions and open listening sessions, wherever possible. Citizen participation is increasing, understanding is improving, and engagement is rising.- Cooperation with the media: The aim of cooperation with the media is to enhance collaboration with media outlets. Cooperation with the media contributes to disseminating financial information wherever possible. Collaboration with the media increases citizens' awareness of how to use financial resources.The United States has adopted the initiative of popular financial reporting. Popular financial reports make financial information easy to understand for citizens, thereby enhancing citizen participation in the democratic process. Experiences in European countries have shown that transparency in local government increases trust and supports effective citizen participation.Tryggvadottir published a performance budgeting framework for the OECD in 2024[9]. The OECD Performance and Results Working Party meets regularly. The members of the Performance and Results Working Party meet to discuss what is happening and exchange good ideas on performance budgeting and performance-related reforms. The experiences of OECD countries have helped in building the OECD performance budgeting framework. The OECD Performance Budgeting Framework provides the building blocks to guide OECD countries and enhance their approach to performance budgeting. The OECD Performance Budgeting Framework consists of four core units:1. Tools and methods are used to develop meaningful performance information wherever possible. Tools and methods are used to develop meaningful information about performance wherever possible.2. Accountability and transparency enhance trust and ensure the integrity of the work. Accountability and transparency enhance trust and ensure the integrity of the work.3. A strong enabling environment provides support and facilitates achievement wherever possible. A strong enabling environment that provides support and facilitates achievement wherever possible.4. Using performance information helps guide budget-related decisions. Using performance information helps guide budget-related decisions.Table 2 illustrates the roles of

ISSN: 2791-3171 - https://doi.org/10.54878/dk791r41

key stakeholders. The roles of key stakeholders are related to preparing performance budgeting within the framework of the OECD performance budgeting.

Table 2. Roles of Key Stakeholders in Preparing Performance Budget [9]

Roles and Responsibilities	Entity
- Develop the Performance Budgeting Framework. - Develop guidelines/manuals for implementation. - Design templates for collecting performance information. - Ensure consistency and standardization. - Analyze outputs of spending entities. - Organize capacity-building activities. - Implement relevant IT system updates.	Ministry of Finance
- Coordinate with MoF on program design, objectives, and KPIs. - Ensure operational implementation (monitoring & reporting). - Develop meaningful indicators aligned with government priorities. - Ensure high-level sign-off (Minister / Permanent Secretary) on performance data.	Government Entities & Units
- Ensure oversight and accountability. - Review and approve the budget. - Use performance data for decision-making and resource allocation. - Hold ministries accountable using performance information. - Engage stakeholders to improve budget information quality. - Sector committees review performance budgets within their portfolios.	Parliamentary Bodies
- Assess integrity of the performance framework. - Verify accuracy and reliability of reported performance data. - Ensure compliance with legal and regulatory requirements.	Supreme Audit Institution (Audit Office)

This study explains the performance-based budgeting framework in OECD countries. The study explains how to implement performance budgeting to increase transparency, enhance accountability, and improve budget decision-making. The budget framework consists of four main pillars: tools and methods for developing performance information, accountability and transparency, a supportive environment, and the use of performance information in budget decision-making.The study showed that the implementation of performance-based budgeting improves resource allocation and enhances the understanding of government priorities, wherever possible. It also enhances transparency and accountability in the budgeting process. Experiences of countries like Australia, Canada, and the United Kingdom demonstrate the effectiveness of the approach in achieving financial and strategic goals.The Organization for Economic Co-operation and Development, wherever possible, has established more detailed principles and recommendations to guide specific elements within the comprehensive budgeting framework. It is seen that the principles aim to improve the allocation of public resources, ensure the sustainability of public finances in the long term, enhance transparency and accountability, and increase the effectiveness of citizen engagement [10]. The principles are as follows:1. Budgets must be managed within clear, reliable, and predictable limits, and budgets support fiscal policy. 2. Budgets should align with the government's medium-term strategic priorities. Budgets need to be fully aligned with those priorities.3. There is a need to design the capital budget framework to effectively meet national development needs. 4. It is believed that budget documents and budget statements should be open, transparent, and accessible to everyone.

5. All parties should participate in discussing budget options, and the discussion of budget options should be inclusive, participatory, and realistic.

6. Budgets must provide a comprehensive, accurate, and reliable report on public finances.

7. The budget must be carefully planned. Then it must be managed regularly. Finally, the budget implementation must be monitored effectively.8. Performance is important and evaluation is important. Value for money is important. Performance, evaluation, and value for money should be an essential part of the budgeting

ISSN: 2791-3171 - https://doi.org/10.54878/dk791r41

process.9. There is a need to strengthen long-term sustainability wherever possible. It must also be identified financial risks, assess financial risks, and manage them wisely.10. Enhancing the integrity and quality of budget forecasts and financial plans, as well as budget execution, requires ensuring quality and conducting independent reviews whenever possible. This ensures that the budget is accurate and reliable.The Organization for Economic Co-operation and Development (OECD) has established a framework for better spending among its member countries. The framework includes a set of principles and guidelines aimed at enhancing the efficiency of government spending and improving its effectiveness. The principles help governments utilize public financial resources in a more sustainable manner. The principles also help achieve the highest value from public expenditures. Here are the main principles of the OECD's Better Spending Framework [11].

- Set clear financial goals.- Use objective economic assumptions.- Determine the financial fundamentals for several coming years.- Set spending ceilings from top to bottom.- Review spending regularly.- Make informed spending decisions.- Monitor all forms of expenses.- Consider government entities as partners.- Ensure budget transparency.- Implement effective budget control.

In 2001, a group of major international organizations developed the Public Expenditure and Financial Accountability (PEFA) principles. The World Bank, the International Monetary Fund (IMF), the European Commission, and the governments of France, Norway, Switzerland, and the United Kingdom participated in this. Public Expenditure and Financial Accountability (PEFA) principles provide a comprehensive framework for assessing the strengths and weaknesses in the management of public finances of countries. Principles of Public Expenditure and Financial Accountability (PEFA) are also used to prepare reports on financial performance using specific quantitative indicators. The Public Expenditure and Financial Accountability (PEFA) program provides a framework for assessing the strengths and weaknesses in public financial management. The Public Expenditure and Financial Accountability program provides reporting on that. The public expenditure and financial accountability program provides reporting using quantitative indicators to measure performance, wherever possible. [12]In my opinion, providing the foundation for reform planning opens the door for a dialogue about strategy. It also provides space for dialogue on relevant priorities and helps track the progress that has been made. The public expenditure and financial accountability program identifies seven pillars of performance in the public financial management system, and the seven pillars are as follows:

- Ensure the reliability of the budget.- Ensure the transparency of the annual financials.- Manage assets and liabilities effectively.- Prepare the budget and build the financial strategy according to the policies.

- Predict outcomes and monitor budget execution.

- Accounting and preparing reports.

- External audits and reviews.

In 1999, the United Nations and the Organization for Economic Co-operation and Development developed the Classification of the Functions of Government (COFOG) to evaluate and improve the way governments spend public funds. COFOG aims to establish a unified framework for classifying government expenditures according to their function or purpose. Wherever possible, this framework is used to facilitate the comparison of expenditures between countries. The framework helps policymakers evaluate and plan public policies more effectively. [13]And here are the user's inputs:COFOG Objectives:

- Government expenditure analysis: It allows governments and international institutions to analyze public expenditures and classify expenses according to their functions. This analysis simplifies decision-making.- International comparison: An international comparison allows for the comparison of government expenditures in different countries and provides a deeper understanding of how resources are distributed.- Policy evaluation: Evaluating government policies becomes easier. The effects of policies on health, education, and defense sectors are evident.

COFOG structure:

COFOG consists of three main levels:

The first level includes ten main groups that represent the core functions of the government, which are:

This is the list provided by the user:

1. Public services – 2. Defense – 3. Public order and safety – 4. Economic affairs – 5. Environmental protection – 6. Housing and community facilities – 7. Health – 8. Entertainment, culture, and religion – 9. Education – 10. Social protection.Level two: It is divided from the main groups into subgroups. The subgroups provide more detailed information about government expenditures.Level three: Adds additional details about the components of expenditures in each subgroup.Uses of COFOG:

ISSN: 2791-3171 - https://doi.org/10.54878/dk791r41

- It helps in preparing government budgets and analyzing government budgets.- Researchers use this in studies related to public finance. Researchers also use this in studies related to economic policies.- In my experience, it is used in preparing international reports. International reports issued by the Organization for Economic Co-operation and Development (OECD) and the World Bank are an example of that.It is intended to know the benefits: COFOG- It enhances transparency in government spending, providing clear and detailed classifications.- It enhances the efficiency of public resource utilization, where possible, by clearly defining priorities.- It contributes to long-term financial planning, where possible, by providing accurate and detailed data.When using the COFOG classification, governments and international institutions can improve their understanding of how to allocate public resources wherever possible. Improving understanding helps in developing more effective and sustainable financial policies.Ahmed Salama conducted a study in 2015 to explore the role of flexible budgeting in implementing responsibility accounting and improving the efficiency of managerial decisions and performance evaluation. The study focused on the institutions of the Al-Aqsa Media Network. The researcher used the descriptive-analytical method to collect and analyze the data. The study sample included 60 decision-makers and accountants from those institutions. The results showed that flexible budgeting helps in implementing responsibility accounting and increases the efficiency of managerial decisions by providing accurate financial data that supports informed decision-making. The researcher also showed that using flexible budgeting improves performance evaluation: by setting clear standards to compare actual performance with expected performance.It was found that difficulties hindering flexible budgeting. The lack of training and insufficient resources are among the most prominent obstacles. Therefore, It is believed that good planning for implementing flexible budgeting is essential. Focus is placed on organizing training courses and seminars for employees to strengthen their understanding of flexible budgeting and its application. Emphasis is placed on the necessity of involving every employee in the budget preparation to ensure the achievement of the organization's goals. It is also recommended that establish a dedicated budgeting department responsible for preparing the budget and monitoring its implementation to ensure accountability efficiently.In 2015, the United Nations launched the Sustainable Development Goals as part of the 2030 Agenda. The framework of the Sustainable Development Goals includes 17 global goals. It is seen that the Sustainable Development Goals target the major challenges in the world. The Sustainable Development Goals include eradicating poverty and hunger, achieving gender equality, ensuring quality education, and combating climate change, as shown in Figure 1. It is believed that the Sustainable Development Goals constitute a call for everyone to work toward sustainable development on social, economic, and environmental levels. Wherever possible, countries can follow the Sustainable Development Goals. The work aims to achieve sustainable development by 2030 [17].

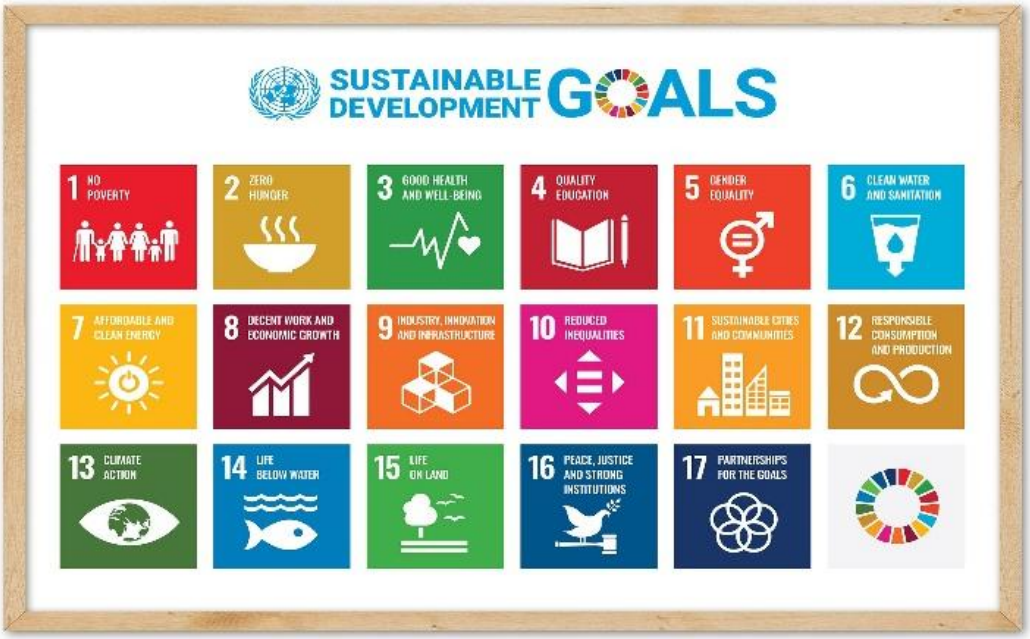


Figure 1. Sustainable Development Goals (SDGs) [17]

Analysis of results and key concepts used in previous research.

Since strategic budgeting initiatives are still new, it is not known whether they will succeed in achieving their set goals, Nor is it known whether they will withstand political changes. Strategic budgeting initiatives must demonstrate their practical value to stakeholders in political, administrative, and civic arenas, wherever possible. Despite the widespread adoption of strategic budgeting initiatives, there is still a need to understand the underlying factors that make these practices effective and yield tangible results. This raises concerns about the potential loss of practices when government leadership changes. Through Australia's experience with gender-responsive budgeting, the difficulty is noticed in maintaining the continuous momentum of initiatives as power shifts to successive governments.Gender-responsive budgeting (GRB) shows that parliaments play a crucial role in promoting gender equality. When parliaments actively participate in the budget cycle, they ensure that government policies do not recreate the disparities between men and women. Instead, parliament strives to meet the needs of every individual, including intersecting needs. Practical steps have been proposed. Parliaments support national gender equality strategies, provide detailed data on resource allocation, and work to enhance cooperation with civil society. Wherever possible, parliaments establish follow-up mechanisms to ensure the implementation of these steps.Improving budget transparency is not just an attempt to please people, wherever possible, but it is also a step toward long-term financial sustainability. When budget transparency is high, countries find a better balance between revenues and expenditures. This balance reduces reliance on public debt.In my opinion, the shift to accrual accounting faces resistance within government organizations. The transition increases the complexity of accounting information, reduces transparency, and increases the chances of manipulation. To facilitate the transformation and ensure its success, There is a need to improve human resource management and provide appropriate training.The OECD performance budgeting framework enhances transparency, strengthens accountability, and improves resource allocation. The framework includes tools for developing performance information, accountability tools, an environment that supports implementation, and the use of performance information in budget decision-making. In fact, It is seen that the framework illustrates how performance-based budgeting helps achieve financial and strategic goals.It is seen that the Classification of Functions of Government (COFOG) helps in analyzing government expenditure and classifying government spending according to its various functions. The Classification of the Functions of Government (COFOG) makes it easier to compare countries and increases the transparency of government spending.The Public Expenditure and Financial Accountability (PEFA) framework provides a comprehensive framework for assessing the strengths and weaknesses in the management of public finances of countries. The Public Expenditure and Financial Accountability (PEFA) framework helps improve the efficiency and effectiveness of government spending. The Public Expenditure and Financial Accountability (PEFA) framework uses specific performance indicators.The Better Spending Framework of the OECD focuses on improving the efficiency of government spending and increasing its effectiveness. The framework sets clear financial objectives for spending. The framework uses objective economic assumptions to guide spending. The framework sets the expenditure fundamentals for several coming years. The framework follows periodic spending reviews. The framework enhances transparency in spending and strengthens budget oversight.It is seen that tools and initiatives, wherever possible, improve financial transparency and support financial sustainability. Tools and initiatives help governments achieve a better balance between revenues and expenditures and enhance trust and increase public participation in the financial process.

Excellence and leadership in business

Definition and Concept

Excellence and leadership mean that the government can achieve the best results and provide high-quality services to citizens in innovative and effective ways. Wherever possible, the government seeks to apply these principles in all governmental work. Excellence and leadership in the governmental field can be defined on this basis:Government excellence: It means raising the quality of government services and increasing their effectiveness and efficiency. In my opinion, government excellence requires simplifying administrative procedures, improving the experience of citizens and residents, and enhancing transparency and accountability in government operations. Wherever possible, Focus is placed on raising quality, simplifying procedures, improving the experience, and enhancing transparency to achieve excellence. [15]Governmental leadership: It means the ability to adopt new ideas and use modern technologies in providing government services. Governmental leadership can include the use

ISSN: 2791-3171 - https://doi.org/10.54878/dk791r41

of technology to facilitate communication with citizens. Governmental entrepreneurship can also include the development of digital solutions for everyday life problems. Government entrepreneurship helps promote environmental sustainability through innovative policies and programs [15].It is believed that through excellence and leadership in government work, governments can achieve a positive transformation in communities. Wherever possible, governments work to promote the knowledge economy and the social economy. Governments continue to strive for sustainable and inclusive development in order to improve the quality of life [15].

The Fourth Generation Model of the Government Excellence System GEM 4Wherever possible, GEM 4 represents the fourth generation of the Government Excellence System. GEM 4 achieves a qualitative leap in applying excellence standards on a broader and deeper level in government performance [16]. It is seen that GEM 4 will enhance the quality of services provided to citizens.GEM contains four advanced elements in innovation and technology. GEM focuses on digital transformation and the use of big data and artificial intelligence to improve government services.GEM 4 aims to achieve the UAE Vision 2071. GEM 4 applies innovative and sustainable strategies and enhances the global competitiveness of the UAE government in service delivery.GEM 4 Standards:

- Standard for Improving Quality of Life- Future readiness standard- Standard of Strategic Orientation and Competitiveness- Key Tasks Standard- Standard for connected proactive services- Smart Enablement Standard- Standard of Specialized Talents- Resource standard- Data and Knowledge Management Standard- Standard of Partnership and Integration- Government communication standard

The Role of Financial Planning in Achieving Excellence and LeadershipIt is intended to raise the level of excellence and leadership in government services, wherever possible, and It is aspired to higher quality and greater effectiveness. It is essential that a system of excellence is followed. A system like the UAE Federal Government Excellence System GEM 4 achieves that. This system relies on our accumulated experiences and knowledge. It is also based on successful experiences implemented in the government of the United Arab Emirates.The adoption of this system demonstrates the government's commitment to excellence. Governments seek to enhance the work of the government. The adoption of this system aligns with the national vision that focuses on the community.When these systems are implemented effectively and comprehensively, they will help the government build an inspiring and distinctive work environment. Wherever possible, the government will enhance competitiveness and increase its readiness to face future challenges. The government will also play a fundamental role in achieving strategic objectives and fulfilling the aspirations of the community.Financial planning plays a significant role in achieving excellence and leadership in the government through:

- Allocating resources effectively by setting priorities and directing investments to areas that have a significant impact on government services. When resources are allocated effectively, the government can improve the quality of services and programs and enhance the standard of living for people.- Innovation is achieved in financing and resource management through new financial tools such as strategic partnerships with the private sector. Financial planning determines and effectively allocates resources for research, development, and innovation in government services.- It is seen that increasing transparency and implementing financial accountability means providing clear and accurate information about the expenditure of financial resources. When the government ensures financial accountability, it builds citizens' trust and creates positive interaction with government services.- Providing new financial services to citizens and businesses. Developing mobile applications to facilitate people's access to financial services, wherever possible, and providing digital financial services that effectively meet users' needs.Therefore, financial planning plays an important role in achieving excellence and leadership in the governmental sector. Financial planning directs investments. Financial planning promotes innovation. Financial planning enhances transparency and financial accountability. Financial planning offers innovative financial services.

Proposed Approach

Methods of the Proposed ApproachIt is believed that the hybrid budget integrates several different methods in budget preparation and execution to strengthen efficiency and effectiveness in financial management. The integrated method of the proposed approach is reviewed:

1. Preparing and implementing the operational budget. Preparation and implementation of the operational budgetIt is seen that relying on line items in a zero-based manner is the foundation of the operational budget. The operational budget that relies on line items focus on distributing funds to various line items such as salaries, supplies, services, and others. The zero-based

ISSN: 2791-3171 - https://doi.org/10.54878/dk791r41

budgeting method means that each item in the budget must be justified from scratch in each new budget cycle, and the figures used in the previous cycle are not relied upon. The zero-based budgeting method ensures that resources are allocated only to truly necessary and justified activities and requirements.2. Preparing a budget for initiatives and implementing a budget for development projects preparing a budget for initiatives and implementing a budget for developmental projects.WE use the planning and programming approach to prepare and implement a budget specifically for initiatives and development projects. In this approach, WE plan projects meticulously, set objectives, and schedule the activities and resources needed to achieve them. This approach helps me organize projects well and use resources effectively.3. Preparing and implementing the partnership project portfolio budget. Preparing and executing the budget for the partnership project portfolioWe prepare the budget for the partnership project portfolio and implement it through a contracting approach. The contracting approach means that the government or the sponsoring entity signs contracts with the private sector or with development partners to implement specific projects. In my opinion, the contracting approach provides an opportunity to bring expertise and funding from the private sector and helps improve the quality of execution and increase the speed of completion wherever possible.4. Preparing and implementing the revenue budget. Preparation and implementation of the revenue budgetIn my opinion, the activity approach focuses on preparing and implementing the revenue budget through activities that generate money. The activities include taxes, fees, services, and others. Each activity is meticulously examined to determine its efficiency in generating revenue, and then the efficiency of the activities is improved wherever possible. The activity-based approach helps achieve financial sustainability and enhances the ability for effective financial planning.All methods work together to form a comprehensive budgeting system. A comprehensive budgeting system supports efficiency, enhances transparency, ensures accountability in the management of public funds and improves the ability to adapt to various changes and challenges.General Framework of the Hybrid BudgetUser inputs:

Within the framework of the overall hybrid budget, we use various methods to manage the budget in an interactive and interconnected manner. To clarify the hybrid budgeting framework more clearly, we divide the framework into inputs, processes, and outputs. We mention control elements or feedback wherever possible:And here are the user inputs:

• Inputs:

1. Economic and financial data: This includes historical data and macroeconomic forecasts. We use this data to prepare economic assumptions.2. Strategic objectives: Guidelines from senior management that define the overall goals of the institution or government, where applicable.

3. Standards of Excellence Programs.4. Legislation and laws: The legal rules that govern the management of public funds. Legal rules define the legal requirements for spending. Legal rules determine the method of revenue collection.

• Organization and mapping:

The methods and financial components in the hybrid budget accordingly are arranged to the following structures to ensure their integration and harmony:

- Structure of government objectives and programs.- The administrative structure.- The economic structure.- COFOG function structure.- Structure of the Sustainable Development Goals "United Nations".- Structure of Excellence and Leadership Standards and Principles.- Structure of strategic initiatives: "gender budgeting - green - welfare - youth and children - sustainable development goals."- National agendas

• Operations:

And here are the user's inputs:

1. Budget preparation:

- The operational budget: The main items and evaluation from scratch are identified.- The budget for initiatives and the budget for developmental projects require planning and programming. Planning and programming help in developing project plans.- Balancing the partnership project portfolio: contracting with the private sector to implement projects wherever possible.- Revenue balancing: The activities that generate revenue is analyzed. Then these activities wherever possible are improved.2. Review and analysis: - Evaluating the effectiveness and efficiency of spending.- The progress of developmental projects is reviewed.3. Approvals:- Obtaining the necessary approvals to allocate the budget for projects wherever possible.

• Outputs:

1. Budget reports: Budget reports detail the allocation of the budget for the fiscal year, and help us understand how resources were allocated.2. Project updates: Reports that clarify the progress of current and new projects wherever possible.

3. Results of the review: Evaluations showing how financial and operational goals were achieved. 4. Self-assessment reports that show how individuals evaluate themselves.

• Feedback and controls:

1. Periodic reviews: the budget is checked, then adjust the budget if actual performance changes or if circumstances change.

2. Performance monitoring: Continuous evaluation of performance compared to the specified plans and budget, where possible, to ensure adherence to objectives and achieve effectiveness.

3. The impact on improving the quality of life is measured.

It is seen that by using Framework 2, wherever possible, governments should ensure effective financial management, the achievement of strategic objectives, and the maintenance of accountability and transparency.

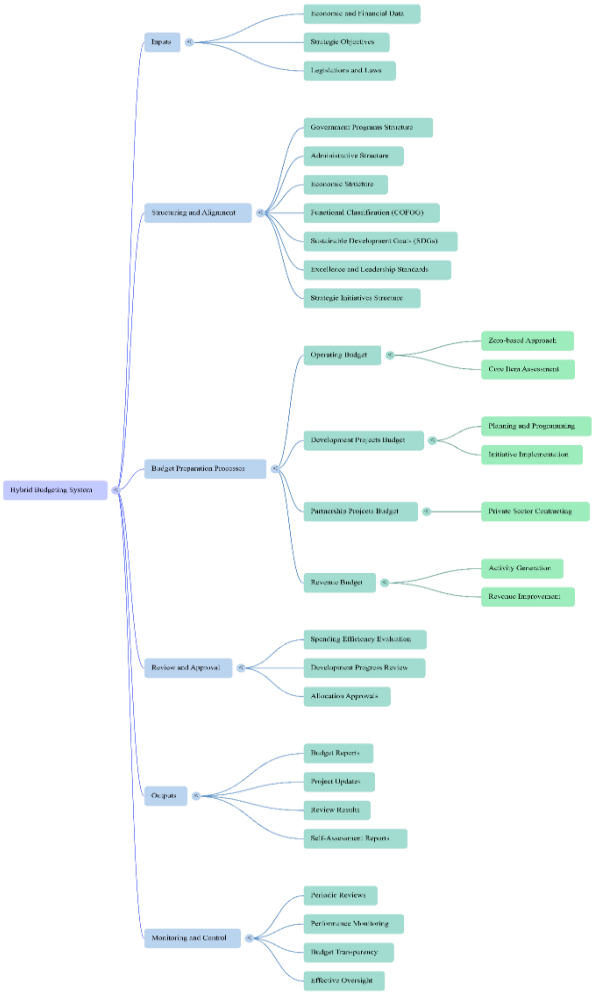


Figure 2. General Framework of Hybrid Budgeting

Hybrid Budget Capsule The hybrid budget capsule is an innovative model for efficiently and effectively distributing public funds. The hybrid budget capsule includes essential components. The components of the hybrid budget capsule aim to achieve specific government goals and programs. The hybrid budget capsule focuses on implementing clear operations, activities, projects, and initiatives. Every process in the hybrid budget capsule aims to create the desired positive impact. Efforts are focused on implementing the hybrid balance capsule wherever possible to achieve the desired results.And here are the user inputs:

The equation:

It is seen that the hybrid budget capsule = [several government goals or programs] + (operations + activities + projects + initiatives) >>> its goal is to achieve strategic targets and principles of excellence.In my opinion, the cover illustrates multiple government objectives. The government seeks to achieve goals in areas such as health, education, and infrastructure. Wherever possible, the goals can include any other field.The contents include operations, activities, projects, and initiatives as follows:- Operations: Ongoing activities that help us achieve our goals.- Activities: Individual tasks that are completed wherever necessary to reach specific stages of the goals.- Projects: Integrated plans. It is seen that they include activities and processes wherever possible, and aim to achieve tangible results.- Initiatives: New or improved efforts. The initiatives aim to improve performance and achieve goals more efficiently.The therapeutic impact is represented in achieving strategic goals and principles of excellence, as follows:- Achieving targets: means reaching the objectives set in government programs wherever possible.- Principles of Excellence: Commitment to standards of excellence in government performance. Wherever possible, Focus is placed on

ISSN: 2791-3171 - https://doi.org/10.54878/dk791r41

efficiency, effectiveness, transparency, and innovation.Benefits:1) Integration of efforts: It is seen that the model coordinates different efforts to achieve the goals comprehensively.2) Resource allocation: It helps direct funds to activities and projects that provide the greatest benefit.3) Enhancing transparency: transparency and strengthen accountability are increased. the method of resource distribution is clarified Fand how they are used.4) Performance improvement: Improving government performance is achieved when Focus is placed on achieving clear and measurable results.In my opinion, when the government adopts a hybrid budgeting system, it can enhance the efficiency of public spending and increase its effectiveness. It can also achieve its strategic goals while adhering to quality standards in government work wherever possible.

The difference between a capsule and a program:

program

- Definition: The program consists of interconnected activities and projects, all aiming to achieve a specific goal.- Structure: The program usually consists of activities and projects that help achieve the main goal of the program. Resources are clearly allocated to achieve the program's objective.- Example: A program focused on improving the quality of education. The program includes teacher training, curriculum development, and school construction.Capsule- Definition: The capsule is seen as a broader concept. The capsule allows for the achievement of one or more goals. It can include programs, activities, projects, and initiatives. The capsule combines previous structures, such as the administrative structure, the economic structure, and others, where possible.- Structure: The capsule brings together operations, activities, projects, and initiatives. Each operation, activity, project, or initiative covers a goal or program. Different structures are used to unify each group wherever possible. An aim is set for comprehensive integration and achieving a clear impact.- Example: A capsule aimed at improving the quality of life. The capsule includes programs for education wherever possible, programs for health wherever possible, programs for transportation wherever possible, and programs for housing wherever possible. The capsule also includes environmental initiatives, economic initiatives wherever possible, and administrative initiatives wherever possible. The capsule seeks to achieve multiple objectives.Proposed example of five comprehensive capsules to achieve SDGs and COFOG:

1) Capsule 1: Improving quality of life through education and health (SDGs 3, 4) (COFOG 07, 09)

o Cover:

The goal is to promote quality education and provide comprehensive healthcare.These are the user's inputs:

o Contents:

Operations: Developing educational curricula and training healthcare personnel.Activities: Building schools, constructing health centers, and equip them with the necessary equipment.

Projects:- Working on digital education programs and mobile healthcare.

Initiatives: Providing scholarships and comprehensive vaccination programs.

o The therapeutic impact:

Improving the quality of education and the quality of health raises the overall well-being of the community.

2) Capsule 2: Sustainable infrastructure and transportation (Sustainable Development Goals 9, 11) (Government Function Classification 04, 06)

o Cover:

Goal: Building sustainable infrastructure. Objective: Enhancing public transportation.

o Table of contents:

Operations: Maintenance and upgrading of the current infrastructure.Activities: Working on developing public transportation networks and improving the roads.Projects: Building renewable energy stations and sustainable housing projects.Initiatives: It is seen that programs encouraging the use of public transportation wherever possible and reducing pollution are important.

o The therapeutic impact:

Improving infrastructure, wherever possible, means repairing roads and expanding bridges. Improving public transportation, wherever possible, means providing rapid buses and clean trains. When infrastructure and public transport improve, it becomes easier for people to move around. Improving infrastructure and public transport supports sustainable development and contributes to enhancing the quality of life.3) Part Three: Decent Work and Economic Growth (SDG 8) (COFOG 04)

o Cover:

The goal: Increasing economic growth and providing decent jobs for everyone.And here are the users' inputs:

o Contents:

Operations: Support small and medium enterprises and provide vocational training.Activities: Organize workshops and provide financial consultations.Projects: Planning to establish new industrial zones and working on enhancing innovation.Initiatives: Provide incentives for companies to hire young people and graduates. It is believed that providing job opportunities for young people enhances development.And here are the user's inputs:o The therapeutic effect:

Strengthening economic growth provide good job opportunities, economic growth and good job opportunities contribute to achieving sustainable development.

4) Capsule 4: Managing natural resources and providing clean water (SDGs 6, 13) (COFOG 05, 06)

o Cover:

Objective: Ensuring sustainable management of natural resources and provide clean water for everyone.

o Contents:

Operations: Developing policies for the management of water and natural resources. Developing policies for water and natural resource management aims to improve the sustainability of water and natural resources wherever possible.Activities: Organizing awareness campaigns aimed at conserving water and the environment.The projects include building desalination plants and solar energy projects.Initiatives: Launching afforestation programs and rehabilitating degraded lands.

o The therapeutic impact:

Striving to improve the management of natural resources, working on providing clean water, improving natural resource management and providing clean water enhances environmental sustainability.5) Capsule 5: Innovation and Effective Governance (SDGs 16, 17) (COFOG 01, 03)These are the user's inputs:

o Cover:

The goal is to enhance innovation wherever possible and achieve effective governance.

o Contents:

Operations: Developing government policies wherever possible and enhancing transparency wherever possible.Activities: Improving judicial systems to facilitate justice. Activities: Developing digital infrastructure to accelerate services.Projects: Establishing innovation centers within the government and developing open data platforms.

o Remedial impact:

There is a need to improve the government's performance. Performance improvement is achieved when enhancing innovation and use effective governance methods.

Distribution of doses per capsuleThe doses placed inside the capsules are the financial allocations disbursed to achieve the objectives of each capsule. Whenever possible, the doses are placed inside the capsules to meet the needs of each objective. Allocations are distributed according to the priorities of each capsule, goal, and program. It is seen that the goal of allocating resources is to ensure the achievement of objectives efficiently and effectively. The distribution of doses depends on the strategic priorities and the resources available for each goal. In this way, integration and inclusivity in achievement are realized. The process of distributing doses contributes to sustainable development and improving the quality of life. Below is an example of the doses.

1. Capsule 1: Aiming to improve the quality of education and health (SDGs 4, 3) (COFOG 09, 07) - dosage: 30%o Goal: Improving quality of life through education and health.o The goals within the capsule:- It is seen that improving the quality of education (SDG 4) needs a 50% dose.- Enhancing healthcare (SDG 3) - dosage: 50%2. Focus on sustainable transport infrastructure wherever possible (SDGs 9, 11) (COFOG 04, 06) - dosage: 20% o Goal: Establish lasting infrastructure wherever possible and strengthen public transportation.o The goals within the capsule:- It is believed that improving infrastructure and public transport (SDG 9, 11) needs a 100% boost.3. Capsule 3: Working on improving the economic structure (SDGs 8, 9) (COFOG 04, 06) - Dosage: 30%o Objective: Support the economy and provide good jobs.o The goals within the capsule:- Aiming to enhance economic growth (SDG 8) by 50%- Improving sustainable infrastructure (SDG 9) - dosage: 50%4. Capsule 4: Environment and Green Initiatives (SDGs 6, 13) (COFOG 05, 06) Dose: 10%The goal is to protect the environment and make it sustainable.o The goals within the capsule:And here are the user inputs:- Providing clean water and sanitation (SDG 6) - Dose: 50%- is believed in combating climate change (SDG 13) - dosage: 50%5. Capsule 5: Innovation and effective governance is targeted (SDGs 16, 17) (COFOG 01, 03) Dose: 10%o Goal: Increase innovation and implement effective governance.Here are the goals within the capsule:- Enhance innovation (SDG 9) - dosage: 50%-

Achieving effective governance (SDG 16) – the required dose is fifty percentThe Therapeutic Impact:

The therapeutic effect becomes apparent when the desired targets from the quality-of-life capsules are achieved. Improvement is achieved in the financial efficiency of governments and strengthen sustainability and apply the methodology and observe the enhancement of governance and innovation. This creates more effective and efficient government administration. The approach relies on the integration and organization of various government activities and programs. This enhances the ability to achieve strategic goals in a comprehensive manner that aligns with the Classification of Functions of Government (COFOG) and the Sustainable Development Goals (SDGs). Integration covers essential areas such as health, education, infrastructure, and the environment. Integration aims to achieve equitable and sustainable development. Integration focuses on improving the quality of life, wherever possible, and providing better services to citizens. Integration ensures the optimal use of resources so that the community receives the maximum benefit.Principles of Hybrid Budgeting1. Clear limits for fiscal policy, reliable limits for fiscal policy, predictable limits for fiscal policy. 2. Investment decisions are evaluated independently and are not influenced by the financing mechanism. The evaluation of investment decisions is conducted independently and is not influenced by the financing mechanism.3. The budget data is presented clearly, and everyone can easily access it.4. There is a need to engage stakeholders in "civil society participation."

5. The statement is also used to monitor and manage government operations funding from year to year. The cash statement is also used to monitor and manage the financing of government operations from year to year. The cash statement clarifies the flow of funds and helps in making clearer financial decisions.6. Performance reports regularly. 7. Regularly evaluate expenses.

8. Promoting long-term sustainability.

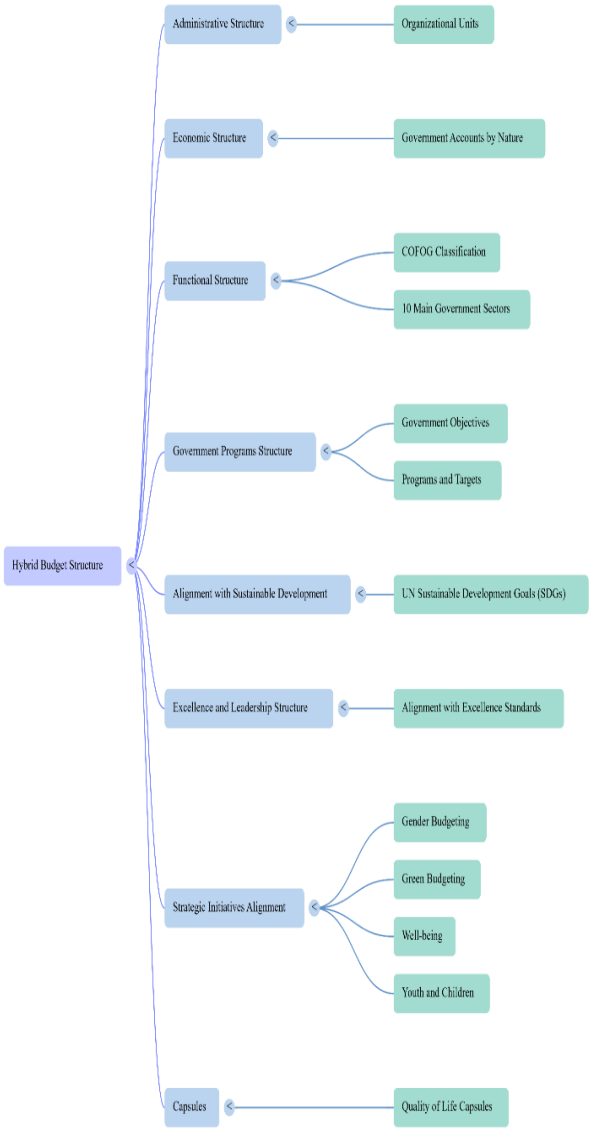
9. Budget plans should be flexible wherever possible. The potential impact of financial risks should also be minimized.10. Identifying and managing public financial risks.

11. Independent review.

12. Budget reliability.13. Transparency.

14. Establishing the financial strategy according to the policies.15. Responsibility and accountability. 16. Coordinating and aligning with the Sustainable Development Goals of the United Nations [17]. 17. Alignment and compliance with the standards of excellence and leadership in GEM 4 [15].18. A unit manages the hybrid budget structure, uses the capsule model, and monitors institutional performance. Hybrid Budget Structure:

Figure 3. presents the structure of the hybrid budget.



Challenges, obstacles, and proposed solutions8Challenges and obstacles that may arise when implementing the hybrid budget and capsule model- Difficulty in coordinating diverse methods and financial components within the hybrid budget.- Internal resistance to change; whenever a new approach is proposed, there is resistance from employees and government entities because they do not want to adopt something unfamiliar.- It is found to be difficult to set standards for evaluating performance and results

accurately and fairly.- Difficulty in regularly collecting and analyzing the required data.8.2 How do we overcome the challenges that may arise when implementing the hybrid budgeting and capsule model?- Enhancing coordination and integration. The entity establishes coordinating units or committees to ensure the integration and harmony of different approaches in hybrid budgeting.- Project management tools and digital technologies should be used to facilitate coordination wherever possible.- Training programs should be provided for employees and participants to teach them how to prepare and implement the hybrid budget.- Raising awareness of the importance of the hybrid method and its long-term benefits.- Developing precise evaluation standards and tools, ensuring that the standards and tools are objective.- Modern technology should be used to strengthen monitoring and evaluation systems.- Administrative procedures should be simplified and reduce bureaucracy, wherever possible, by using digital technologies.- Enhancing administrative efficiency through training and continuous process improvement.- Periodic reports on the implementation of the hybrid budget and engage the public in monitoring the hybrid budget.- Digital platforms to provide information transparently; we use these platforms to enhance accountability.- Developing systems to continuously collect and analyze data wherever possible.- Using Big Data and artificial intelligence technologies to analyze data quickly and effectively.- Implementing flexible financial policies, flexible financial policies that help us quickly adapt to any change.- Establishing methods to periodically update the hybrid budget, so it can be maintained with changes.- When adopting these solutions, greater excellence in financial resource management is achieved. Higher efficiency in financial resource management is achieved. The government's performance improves. The strategic goals are being achieved. The quality of life improves.

Results, Analysis, Conclusions, and Recommendations

This research demonstrates that adopting a hybrid budget and capsule model can change the way government financial resources are managed. This change increases efficiency and transparency in the provision of public services. When different budgeting methods are combined into one framework, and with a commitment to excellence standards, governments can clearly improve the quality of life for citizens. The chapter presents the analysis results and offers recommendations that help achieve excellence and leadership in government performance through these new methods wherever possible.The hybrid budget is theoretically the best because it combines efficiency, flexibility, and accuracy. The capsule model adds high alignment with government goals and supports sustainability. The cost and time may be higher. However, the overall benefits of the hybrid budgeting and capsule model make it the most suitable option for achieving long-term financial and strategic goals.Results and Analysis

Table 3. Results and Analysis

Methodology	Planning Scope	Resource Allocation Efficiency	Transparency & Accountability	Innovation & Strategic Alignment	Simplicity	Cost	Time
Hybrid Budgeting & Capsule Model	✓ Full	✓ Combines best practices for highly efficient allocation	✓ Enhances transparency through integration of multiple approaches and performance tracking	✓ Provides an innovative integrated framework for achieving strategic goals	✗ Complex due to integration of multiple methodologies	◐ Medium	◐ Medium
Line-Item Budgeting	✓ Full	✗ Allocates resources based on items without clear programs/goals	✗ Limited transparency (focus on financial inputs	✗ Traditional and weak on innovation	✓ Simple	✓ Low	✓ Fast

ISSN: 2791-3171 - https://doi.org/10.54878/dk791r41

			only)				
Program & Performance Budgeting	✓ Full	✓ Allocation based on defined objectives improves efficiency	✓ Links spending to performance	✓ Enhances innovation through performance linkage	✗ Less simple (complex linkage)	◐ Medium	✗ Long preparation time
Planning–Programming Budgeting (PPBS)	✓ Full	✓ Long-term planning improves efficiency	✗ May reduce transparency due to long-term abstraction	✓ Supports innovation via long-term vision	✗ Complex	✗ High	✗ Long
Zero-Based Budgeting (ZBB)	✓ Full	✓ Reallocates resources from zero improving control	✓ Highly transparent (full justification required)	✓ Encourages innovation through reassessment	✗ Very complex	✗ Very high	✗ Very long
Contractual Budgeting	◐ Partial	✓ Based on outsourcing/contracts	✗ Lower transparency if contracts unclear	✗ Limited internal innovation	✓ نسبياً simple	✗ Potentially high	✓ Time-bound by contracts
Activity-Based Budgeting	✓ Full	✓ Allocates based on activities	✗ Depends on execution quality	✓ Encourages innovation in execution	✗ Complex	◐ Medium	✗ Long
Methodology	Flexibility	Accuracy	Associated Risks	Alignment with Government Objectives	Sustainability Support	Public Acceptance	
Hybrid Budgeting & Capsule Model	✓ High flexibility due to integration	✓ High accuracy	✓ Low risk due to diversification	✓ High alignment due to integrated model	✓ Strong sustainability support	✓ High acceptance due to clarity and advantages	
Line-Item Budgeting	✗ Low flexibility	◐ Medium accuracy	✗ Medium risk	◐ Partial alignment	✗ Limited sustainability support	◐ Moderate acceptance	
Program & Performance Budgeting	✓ High flexibility	✓ High accuracy	✓ Low risk	✓ High alignment	✓ Supports sustainability	✓ High acceptance	
Planning–Programming Budgeting (PPBS)	✓ Flexible within planning framework	✓ High accuracy	◐ Medium risk	✓ High alignment (long-term)	✓ Good long-term sustainability	◐ Moderate acceptance	
Zero-Based Budgeting	✓ Flexible but resource-	✓ Very high accuracy	✗ High risk due to complexity	✓ High alignment	✓ Strong sustainability	✓ High acceptance	

(ZBB)	intensive				support		
Contractual Budgeting	✓ Flexible if contracts adaptable	✓ Depends on contract quality	✗ High risk if poorly defined	◐ Partial alignment	✓ Supports sustainability via green contracts	✓ High if contracts are clear	
Activity-Based Budgeting	✓ Flexible depending on activities	✓ High accuracy	◐ Medium risk	✓ High alignment	◐ Depends on activity design	◐ Moderate acceptance	

Conclusion From Table 3 and the analysis of the results, It is seen that the hybrid budget and the capsule model are the best options compared to other methodologies. Here are the reasons for that:1. Integration and inclusivity through:

- It is believed that improving the efficiency of resource allocation is important, and hybrid budgeting combines the best methods for effectively distributing resources.- It enhances transparency and accountability, and transparency increases by integrating multiple methodologies and monitoring performance wherever possible.- Promoting innovation. A framework that integrates is used different strategies to achieve strategic objectives.And here are the user's inputs:2. Flexibility and precision through: Flexibility and precision through:- Flexibility: The hybrid budget is flexible because it combines multiple methodologies and allows the hybrid budget to adapt to changes quickly.- Accuracy: The hybrid budget is characterized by high accuracy because it integrates several methodologies that complement each other to provide precise financial forecasts.3. Alignment with government objectives through: - Degree of alignment with government objectives: The hybrid budget aligns closely with government objectives. Alignment makes the budget an effective tool for achieving strategic goals.4. Supporting sustainability and community acceptance through: - Supporting sustainability brings together different goals, thereby creating positive long-term impacts.- Community acceptance grants high approval, as community acceptance has many advantages and aligns with the needs of the community.5. The balance between cost and effectiveness:

In my opinion, hybrid budgeting may seem complex at first, but hybrid budgeting offers many benefits. The hybrid budget provides efficiency, transparency, innovation, and supports sustainability. Therefore, when investment is made in complexity, long-lasting and more effective results are achieved. The hybrid budget and the capsule model are considered the best because they offer a unique combination of efficiency, flexibility, and accuracy, align with government objectives, and support sustainability. The cost and time may be greater, but the overall benefits make the hybrid budget and capsule model the most effective choice for achieving long-term financial and strategic goals. This research demonstrates an innovative approach to hybrid budgeting that combines the advantages of various financial methodologies, aiming to improve efficiency and effectiveness in the management of government financial resources. The proposed approach strikes a balance between daily operational requirements, developmental initiatives and projects, partnerships, and revenue generation wherever possible. In my opinion, the model aims to improve financial planning and financial management wherever possible. Improving financial planning and management enhances transparency and accountability. Enhancing transparency and accountability leads to improving the quality of life for citizens.

The hybrid budget improves efficiency when zero-based budgeting method is used. Allocating resources precisely to priority projects, which reduces financial waste. The hybrid budget supports innovations because planning and programming in projects help develop new ideas and lead to achieving long-term strategic goals. On the other hand, the contractual approach in partnership projects saves costs, and increase efficiency. Finally, activity-based budgeting contributes to better resource allocation and increases revenues by improving revenue collection processes.

In my opinion, integrating institutional excellence with financial planning improves efficiency and effectiveness. When integrates the principles of institutional excellence with financial planning, sustainable results can be ensured. Work is carried out on enhancing operational efficiency by improving the use of financial resources wherever possible. Institutional excellence standards are applied in all financial operations. The transparency and accuracy of

financial reports is ensured, and clear accountability is granted. In this way, institutional performance is enhanced, bringing us closer to continuously achieving strategic goals.

Recommendations Using a hybrid budget that combines the advantages of different budgeting methods is recommended, such as line-item budgeting, zero-based budgeting, and program and performance budgeting. In this way, financial resources can be allocated and manage them effectively and efficiently. The budget helps us find a balance between daily operational needs, development projects, and revenue generation. The result is an improvement in the quality of life through prudent financial management. Additionally, There is a need to enhance transparency and accountability by publishing periodic and detailed reports on financial performance and resource utilization wherever possible. These reports build trust among citizens and beneficiaries and increase their positive engagement with government services.From my experience, It is seen that the capsule model is a framework that encompasses a set of government goals and programs aimed at improving the quality of life. The capsule contains integrated operations, activities, projects, and initiatives, and works to effectively achieve the government's strategic goals, coordinating various efforts wherever possible. The capsule is divided into specific government goals or programs, such as education, health, infrastructure, and the environment. Focus is placed on implementing clear operations, activities, projects, and initiatives to achieve the desired positive impact. This model helps improve the efficiency of public spending and yields tangible results in enhancing the quality of life for citizens.To achieve excellence and leadership, there is a need to integrate the hybrid budget and capsule model with institutional excellence systems, such as the fourth generation of the Government Excellence Model (GEM 4). In this integration, excellence standards is applied at every stage from planning to execution. Focus is placed on improving quality of life, preparing for the future, strategic orientation, and smart empowerment. When is integrated with excellence systems, innovation, transparency, efficiency are increased. In this way, we get closer to the Sustainable Development Goals and approach leadership in government performance. Integration builds an inspiring work environment, creates an exceptional work environment, and strengthens the competitiveness of governments. Integration ensures the readiness of governments to face future challenges.

Instructions for Future Research Guidelines

The hybrid budget and the capsule model are two modern methods that deserve further research and development. In my opinion, if we conduct future studies, we will be able to examine the aspects of each method and use them in the best way. Now we review the most important directions for future research:- Working on exploring ways to use modern technologies such as artificial intelligence and big data analysis. Wherever possible, the work aims to improve the accuracy and efficiency of preparing and implementing the hybrid budget.- An assessment of the impact of technological tools on improving transparency and accountability in government financial operations was conducted, where possible.And here are the user's inputs:- Study how hybrid budgeting affects the achievement of Sustainable Development Goals (SDGs).- Analyzing the method of balancing financial sustainability with environmental sustainability through a hybrid budgeting approach.- We evaluate the impact of the capsule model on the quality of life in various fields such as health, education, and infrastructure.- Studying practical cases and examining data, where possible, to determine whether the method and model achieve government objectives.- Analyzing the problems faced by governments when adopting and implementing hybrid budgeting.- We develop indicators to measure financial performance and link them to leadership and institutional excellence.- We study the financial effectiveness of public-private partnership projects within the mixed budgeting system.- WE study the impact of transparency on people's trust in the government, and WE examine how financial accountability affects people's trust in the government.- By studying these guidelines in future research, we can gain a deeper understanding of the benefits and challenges of hybrid budgeting and the capsule model. This understanding contributes to improving financial resource management. This understanding also contributes to achieving excellence and leadership in government performance.In my opinion, if we address these guidelines in our future research, we will be able to gain a deeper understanding of the benefits and challenges facing the hybrid budget and capsule model. A deep understanding of the hybrid budget and capsule model will help us improve financial resource management. Improving financial resource management will lead us to achieve excellence and leadership in government performance. Wherever possible, Focus is placed on applying these ideas in reality.

Scientific research currently in progress Related.

ISSN: 2791-3171 - https://doi.org/10.54878/dk791r41

- We propose a new model for integrated excellence. The model achieves superior excellence in evaluating the performance of government institutions compared to traditional frameworks like the fourth generation. The model integrates excellence among all parties: partners, the community, and various sectors. The model focuses on evaluating the performance of each party. We consider excellence a comprehensive process that requires the excellence of everyone, not just one party. If integration is not achieved, it could threaten sustainability and reduce the effectiveness of the results. Therefore, we evaluate performance wherever possible, and each party must collaborate and participate to meet everyone's needs and expectations. It is believed that when each party collaborates, lasting results are achieved that cover all aspects and improve the quality of life.- Wherever civil society participates, civil society sets planning priorities and allocates resources. An example of this is a simple application that allows people to vote on projects. An example of this is a simple application that allows people to vote on government initiatives. A simple app that enhances the quality of life.

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