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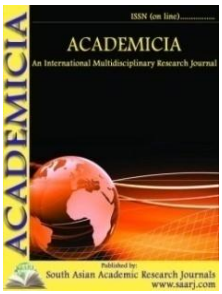

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DECENTRALIZED BUDGET DISTRIBUTION MODEL PRESENTATION AMONGST THE COUNTRY'S RESEARCH ORGANIZATION'S SUBSIDIARIES (CASE STUDY OF ALL ACECR'S UNITS AND RESEARCH CENTERS)

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ABSTRACT

This is in question whether decentralized budget distribution among organizational subsidiaries and their distinctive activities are critically defendable or not? Undoubtedly, a series of varying discrete budget distribution procedures designed and modeled; in essence, budget distribution is based on Equal Distribution Patterns or Program Distribution Patterns which can be distributable as per of ratio each and every organizational units' past activities weight to cost centers. The purpose of this article is to present a model regarding a fair distribution of decentralized creditinto each of ACECR's (Academic Center for Education, Culture and Research) affiliated units by using Analytic Hierarchy Process (AHB).[6] This is a descriptive survey that is of respective statistical samples having ACECR's units and research centers. The importance of each contributor to budget distribution has been oriented by both group decision-making process and Analytic Hierarchy Process (pair-wise comparison matrix). The results indicate some meaningful relations concerning recruitment type, education level, members' activity area, the proportion of organizational positions occupied to adopted, the amount of fixed

assets and new investments and finally per capita revenue to subsidiaries' cost centers and units annual credit.

KEYWORDS: *Budget, Credit distribution, Analytic Hierarchy Process and Group Decision-Making Process.*

INTRODUCTION:

Developments and complexities of the modern era highly require organizations to take an array of reasonable and particular measures including proceeding to proper planning, decision making and scientific management in terms of subsections requirements and subordinate units in organizations. Applying modern methods of credit distribution not only does prevent from slow pace of administrative units and waste of public funds, but it also is effective apropos socioeconomic ends advancements; in this way, organizations can fairly distribute their resources among the preferred targets. An economic development—in both part and regional facets—requires having a thought-out comprehensive pattern based on policy goals.

Obviously, budget is an essential tool in achieving the organization objectives. Division and equitable allocation of financial resources is one of the important management tools; furthermore, achieving a logical tactic for this purpose plays an important factor so as to avail organizations preset appropriate goals. Studies of credit distribution trend among departments and cost centers, especially in research centers, show that a majority of these centers do not take into account the proper criteria, indices, measurement tools and knowledge of fund allocation monitoring (Mehrabi, 2003)[7].

Society progress associated with organizations development; consequently, it is entailed having efficient systems in resources allocation and also mechanism of controlling and planning will be posed. As a result, traditional budgeting methods go into advanced and modern science and research based methods (Namazi, 1999).

Current research aims at identifying and ranking effective contributors regarding decentralized credit into ACECR's (Academic Center for Education, Culture and Research)

units and subsidiaries then. In this study, respectively, factors affecting the credit distribution are recognized based on experts' opinions; the importance of each and every factor – by decision-making methods – determined.

Therefore, division and allocation of budget resources, fairly and reasonably, will be extended to the ACECR's senior management; and it also provides homogeneous and consistent growth along with preset goals.

PRINCIPLES AND RESEARCH LITERATURE

STUDIES REVIEWS

Using a series of mathematical models, particularly by emergence of "Planning Programming budgeting System"(PPBS)[8] in 1965 and "Zero-Based Budgeting" (ZBB)[9] in 1973, were wildly spread (Seng Lee,1979)

It is worth mentioning that, between 1920 and 1935, cost monitoring was highly regarded; while, budgeting played just a controller. At this stage, budget was prepared on the basis of seasons, materials and costs (Azar, Seyed Isfahani, 1995).

In the last two decades, several mathematical models have been extended in regard with eco-financial budgeting and planning (Buddy and Morton, 2002), such as utopian economy model for Nigeria which was presented by "Y.A.H[10]
(M &W, 1998)[11] conducted researches and questionnaires for different States of the U.S., in order to find out how they can make it possible to develop a utopian model for budget distribution based on operation and specific indices. Afterwards, their findings indicated that all wide nation but three states had owned their specific requirements in terms of budget distribution, moreover, a majority of these states enacted regulatory field since 1990's then.
(J & H, 1999)[12,] the state budgetary executive authorities' survey results implied that budgeting distribution is based on some incentive-effective operative indices.
(A.R 2004)[13] has shown that it is likely to maintain a fair budget distribution based on some operative indices in a number of the states of which authorities hold professional competences, in their domain, for those changes needed. (B & L, 2004)[14] found that using indices of effectiveness and efficiency rates slightly decreased in a span of ten years (1990-2000). They also found that in periods when levels of financial resources had changed, yet the stated indices were greatly improved. (B.E, 2011)[15] in her article"The budget for education-research centers; International experience and policy lessons", has answered three following questions:

1. What are the budgeting formulas differences among governmental education-research centers?
2. What are the indices in budgeting models?
3. What are the lessons due to the international experience & policy?

This research shows that in sample countries, education-research centers being financially granted in accordance with purposeful pattern in juxtaposition to current policies of higher education.
(D, ET all, 2011)[16] in his study "European universities budgeting and financial independence" addressed 200 active research-based universities in 33 European fields of research(Including: 27 member countries and Croatia, Iceland, Israel, Norway, Switzerland and Turkey); these countries, which had been being public financially resources paid, affecting under control of a specific framework. The results show that European higher education system has been undertaken an array of changes in less than ten years, which mostly ends with far independence. In other words, more independence of a university, in essence, brings about an ability to achieve its budget from distinctive resources such as competitive budgets, contracts with private companies and nongovernmental organizations' financial aids. In this case, research and educational institutes not only do less depend on a single stream of revenue but they also are more prone to gain environmental consistency.
(Entezaari & Mahjoob, 2013) Iranian researchers in a study titled"a suitable mechanism and a proper method to allocate general resources in higher education"have investigated both desirable mechanism and system availability, and the question of what an appropriate mechanism for Iranian Higher Education System. To achieve this goal then they take some actions in sequence: to begin with, different systems and mechanisms of financing beside their criteria are recognized by qualitative meta-analysis; in the following framed spectrum, of ten mechanisms are evaluated based on financing regulations. Analytic hierarchy process results–based on six contributors via process evaluation method– proclaim that the best financial resources allocation mechanism to

higher education, in the world, can be income contingent loan for students surrounded by higher education services market.

"The introduction of template required financial resources assessment for macro goals of the Science, Research and Technology out of public resources", Gharoon (2013),in his article estimated the government sources needed to achieve a certain level of outputs by using the Neural Network Method. Statistical population consisted of the universities and the research centers affiliated but Azad Islamic University and non-governmental colleges. Results of the implementation model showed that networks, exchanges between educational and research activities with resource constraints in the existing system, and also indicated the existence of some economic scales at the micro level significantly; thus an appropriate framework for estimating the resources required without detailed descriptions and parametric relationships between inputs and outputs are created."Examines how the allocation of budget credits using Fuzzy goal programming model" Mohammad Namazi (2002);Issued and studied preparing model for ideal distribution of budget in the industry and mining, agriculture, the private sector, cooperatives and government agencies based in the of Fars province. The aim of this study was to provide preparation and management of scientific model to determine the appropriate mechanism to determine the allocation of financial resources.

Jamshid Babaei (2006) in her graduate thesis dealt with entitled "Analysis of the structure and budgeting process in the Police systematic approach" and the general trend in the wake of research has confirmed the importance of scientific model of budget distribution.

Seyed Esmaeil Hashemi (2014) in their study provided a budget distribution model for administrative systems in Golestan Province;it has been the aim of this study to provide a suitable and efficient scientific budget distribution model in line with the needs of Golestan province executive agencies.

Therefore, in this study the principles of budget distribution collected and expressed its strengths and weaknesses conceptual model for the implementation of decentralized budget presented in ACECR.

BUDGET AND THE EVOLUTION

Since the advent of budget terms, of numerous definitions have been conducted. According to the peoples' perception and attitude, the budget issue is different. In the beginning, the budget merely meant a budget computing. That is why the definition of the term is available, meaning budgeting associated in the minds (Yousefnejad, 2007).The concept and definition of the budget from both the perspectives of scientific and legal points of view can be considered.

Budget, from the viewpoint of customary and commonly, includes the definition that has been proposed by connoisseurs and experts of economics. For example, in the definition of the budget:to keep the budget income and expenditure account of a balance between income and expenditure to the budget deficit not arise (Babaei, 1381).

Legally in the matter of public accounting act first enacted in September of 1987 the budget has been defined as follows:"The entire of the country budget is the government's financial plan prepared for a financial year and contains forecasting revenues and other sources of funding and estimating costs for operations that lead to the achievement of policies and legal objectives,Of three parts are composed as follows "(Sheikh Wadud, 1382).

In general, before and during the rule of constitutional monarchy in Iran, monitoring of the budget was minimaland kings were in power, how to tax the people was done by them as

well.With the advent of the constitutional revolution, legislation was introduced in the budget which was derived mainly from French laws.After the constitutional revolution in Iran, the first budget in new approach to directing in 1289 solar calendar carried out by Sani'odowleh, being prepared and submitted to parliament.This procedure continued until the year 1320 Hijri (1941) Likewise; the administration of the budget of the Ministry of Finance was responsible for.In the year of 1948, with the current budget, budget preparation and operation of state companies were submitted to Parliament.In 1340, all matters related to the development budget were assigned to theplanning organization; in addition, all affairs relating to the regular budget were transferred to the finance ministry.The task of preparing,since1967 then, operating budget and development were prepared separately at the headquarters of planning and budget organizationwas awarded to a new unit called "central office and budget plan".Fourth five-year plan was approved in 1968 and the Fifth five-year development plan was implemented in1973 and continued until 1977 (Ahmadi, 2003).

From the 1979 to 1988, coincided with the revolution and the war, because of problems emerged, practically important event--in the process of preparation of the state budget--has not been forthcoming.In 1989, the first development plan approved by parliament after the Islamic revolution and continued until 1994.In a span of these years, budgetary purposes continued in a form of five-year programs; In 2005, the authorities was emphasized operational budget preparation method.The 1385-circular budget was prepared on the same basis and communicated to all the executive agencies and ultimately to Parliament and approved.Fortunately, since 2014 the country's budget bill has been on the agenda of the planning and budgeting organization despite changes and developments in recent years of the country budgeting system;"budgeting based on operations and determining criteria and triggers"(Kordbacheh, 1395).

GOALS AND BENEFITS OF BUDGET DISTRIBUTION TO COST CENTERS

Ensuring and strengthening accountability at various management levels, achieving output oriented approach,granting authority to managers in the selection of inputs needed to produce the desired output,underlying continuous performance appraisal of managers and performance results as one of the criteria for allocating funds and decisionmaking in evaluating managers' performance,producing transparent financialmanagement information for decision making in relation to the increase, decrease budget allocation, escaping from routine life and achieving the long-term planning and spending on programs, enhancing the capability of managers in the management of financial resources, physical, human and information, reducing corruption and bribery at different levels of management and decision-making, providing a proper basis for making decisions about resource allocation,determining measurable results expected, decision-making process focusing on the most important problems and challenges which administrationfaces with and creating a logical process for making decisions regarding budgetwhich are directly related to the process of planning, implementation, monitoring, evaluation and reporting on performance,considered the most important goals and benefits of fair distribution of budget and credits among the cost centers.

Challenges in the budget distribution among cost centers

The budget distribution among organizations and cost centers of which belong to administrative agencies subsets takes time and entailsan effective- efficient leadership.Executive challenges of this system can be left behind, provided that these challenges are well understood and actively

investigated and dealt with (Babaei, 1386).The most important of these challenges are as follows:

1. The difficulty of defining the indicators and activities.
2. The complexity of identifying the cost of activities.
3. Difficult to justify budget in each and every index and activities.
4. Resistance by managers of subsidiaries.
5. The complexity ofimprovement process in technology systems information.
6. Lack of coordination among the areas related to preparation and making the necessary preparations.
7. Not justified levels of planning and budgeting as well as managers and experts subsidiary.
8. Lack of hardware system and software programs along with experts in the field of finance.

ACECR BUDGET

ACECR as one of the research centers with the aim of creating a bridge between academia and industry and services have been created,about twenty percent of its annual budget from credits approved in the budget law of the country is obtaining.The remaining eighty percent of its annual budget revenues from professional services and research,in technical fields - engineering, medicine, science, agriculture, humanities, etc. as well as long and short-term specialized training acquired.Public credit of this institutionabsorbed budget from legal validity of the rows which is divided into two categories:

A: centralized budget:

Part of the state budget during the year towards the various assistance programs and policies, domain or the organizational units assigned to their activities.

B: decentralized budget:

Part of the state budget to pay for personnel costs, staff and maintenance of equipment and buildings, the units assigned.

In this study, efforts have been made to identify indicators presented mathematical model based on distribution of the decentralized budget credits among affiliated units and centers to seem reasonable.Therefore, questionnaire has been adjusted in two stages for managers, research institutes, experts and informed people so asthe proposed model has been developed based on these studies.

HYPOTHESES DEVELOPMENT

Considering the fundamentals and peer-reviewed research literature,per capita income variables,Posts occupied in the proportion of positions adopted by the organization and communicated, the fixed assets and new investment, the quantity and quality of human resources, have influenced on the distribution of decentralized subordinate units and included in this study.

- Indicators of human resources:In order to meet part of the costs of staff members working in the unit is considered.This index is based on three main factors:

A: Activity (in ACECR, there are five areas of activity: research, education, culture, support and the presidency)

B: The level of education (education at five levels: diploma, associate degree, undergraduate, graduate and professional degree and Ph.D.)

C: The type of employment (type of employment manpower in ACECR is divided into three categories: formal, alliance and contract)

- The ratio of approved posts to occupied ones:Since the move in order to match the current organization with approvedorganizations including ACECR is one of the establishment objectives. Thus,in order to propel the current situation and research institute forming unit by forming approved, these indicators are considered.
- Fixed asset index:Fixed asset-specific rate of revenues as an indicator to determine the validity of decentralized units are considered.The first objective of the Index is to provide the cost of maintaining fixed assetsand secondly, increasing motivation for the development of physical spaces and equipment.
-The amount of fixed assetsincludes:A) land and buildings B)Property, machinery and equipment C)Vehicles.
- Specific income per capita index: Considering the fact that about eighty percent of ACECR budget is provided by dedicated revenues,so in order to motivate the subordinate units to increase private incomes, these indicators have been considered.Also per capita income divided specific organizational unit of the special revenue into the number of workers considered in that unit.Thus implications of these research hypotheses are presented as follows.

3. RESEARCH HYPOTHESES:

Hypothesis 1: The number of workforce (disaggregated by type of employment, education and activities) with decentralized credit relationship is established.
Hypothesis 2: a significant relationship is between the amounts of fixed assets with decentralized credit.
Hypothesis 3: There is a significant relationship between per capita incomes with decentralized credit.
Hypothesis 4: There is a significant relationship among the proportion of posts occupied positions adopted with decentralized credit.
Hypothesis 5: there is no significant difference between the ranking factors by hierarchical analysis and comparison means.

4: RESEARCH METHODOLOGY:

The method used in this study is a descriptive studyand the purpose of the study is applied, as is oriented towards practical application of knowledge.
According to the study, the population of this research consists of managers, administrators and experts within departments and ACECR research Institute affiliated.In this study, managers and specialized professionals with at least five years' work experience in the field of ACECR have been considered.In order to achieve the desired sample multi-stage sampling technique was used

on three levels.At the first level, the units considering the extent of the record and development activities were divided.According to determined population size and by using the (Cochran formula) of success for society at large, the sample size was 96.Considering the 25 selected branches,non-probability sampling method of judgment for the selection of the sample (95% confidence level and error ($\varepsilon = 5\%$) was used that 3 to 4 people in each unit and the Institute were selected.Of course, in the process of conducting research, based on data, 94 questionnaires completed was diagnosed valid and usable.

$$n = \frac{z^2 pq}{d^2} = \frac{(1.96^2)(0.5)(0.5)}{(0.05^2)} \approx 96$$

In this study, from two questionnaires were used to collect data.The first questionnaire based on review of literature and considering the views of experts in the field of taxes and the plan was developed, includes 15 questionswhich identify important factors on the distribution of decentralization.As mentioned, these factors have been divided into four groups as follows:Human factors, factors relating to the structure, factors relating to the assets, and the factors related to per capita income.Scale used in the questionnaire is a five-point Likert scale.

Using data extracted from the first questionnaire and the related statistical analysis, the final factors affecting the distribution of decentralized recognized then the second type of the questionnaire was set on the first basis.In this questionnaire, respondents were asked toconductpaired comparison (two by two) according to the instructions given, human factors, together with its subsidiaries,factors related to the structure (the proportion of approved posts to occupied),Factors related to both fixed assets and per capita incometo determine the order of importance of these factors.

For determination questionnaire validity, first the experts and tutors' opinions were used. The second component factors of the statistical analysis of the questionnaire obtained data then. Also The experts and financial experts and planning in terms of the development of this questionnaire, which confirms its validity.Reliability of the questionnaire was assessed by Cronbach's alpha test.The mean alpha spectra obtained for about 84 percent of all variables that showed high validity of the questionnaire.

DATA ANALYSIS AND HYPOTHESIS TESTING

For ranking 18-fold factors,from average comparison and AHP methods are used as a supplementaryfor first approach.In the wake of hypothesis,in order to analyze the data from different statistical methods are used, the results of which are presented below:

RANKING FACTORS: HIERARCHICAL APPROACH (AHP)

The required data for the comparative test was conducted by hierarchical approach;priorities for each group of factors as well as factors were the higher level, the results obtained are the following tables.

Relative Weight	Human Resources Factors	Rank
0/1500	Employment Type	1
0/5500	Education Level	2
0/3000	Activity Area	3

TABLE1. Ranking factors affecting the distribution of manpower (Source: Findings)

Relative Weight	Human resource factors - Employment Type	Rank
0/1430	Official hiring	1
0/1570	Employment alliance	2
0/7000	contractual employment	3

TABLE1-1. Ranking factors affecting the distribution of Human resource by the type of employment (Source: Findings)

Relative Weight	Human resource factors - Education Level	Rank
0/1000	Diploma	1
0/1200	Associate Degree	2
0/2200	Bachelor	3
0/3000	Professional master's and Ph.D.	4
0/2600	Postdoc	5

TABLE2-1. Rating based on human resources factors affecting the distribution of Education Level (Source: Findings)

Relative Weight	Human resource Factors - Activity Area	Rank
0/3100	Research	1
0/2400	Cultural	2
0/2100	Educational	3
0/2400	Support	4

TABLE 3-1. Ranking factors affecting the distribution of Human resource to separate Activity Area (Source: Findings)

Relative Weight	Structural Factors	Rank
0/1000	The Proportion of Approved Post to Filled Posts	1

TABLE 2. Ranking factors affecting the distribution the proportion of posts approved by the filled on credit (Source: Findings)

Relative Weight	Factors Related to Fixed Assets	Rank
0/5000	Fixed assets (land, buildings, vehicles, property, machinery, etc.)	1
0/5000	The new investments during the fiscal period	2

TABLE 3. Ranking factors affecting the distribution of credit related to fixed assets (Source: Findings)

Relative Weight	Factors Related to Specific Income per Capita	Rank
0/5500	Research	1
0/1500	Cultural	2
0/2500	Educational	3
0/5000	Support	4

TABLE 4. Per capita income ranking the factors affecting the distribution of funds dedicated to the separation of activity area(Source: Findings)

The ranking and the weight of higher-level factors in Table (5) is shown.

Relative Weight	Factors	Rank
0/3000	Factors related to human resource	1
0/1000	Factors related to approved posts to filled	2
0/2000	Related to fixed assets	3
0/4000	Per capita income of dedicated	4

TABLE 5: Ranking higher level factors affecting the distribution of credit decentralized (Source: Findings)

Finally, the contribution of each unit and the institute of the decentralized creditupon points scoredof that unit and research institutethe introduced indices are calculated acquired.Total stipulation by which an organizational unit can obtain from criteria in four main sections are summarized as follows:

N= Points per unit of human resource index.
P= Score of each unit of the approved posts index.
D = scores asset value per unit of the index.
E = Points per unit of per capita indicators from dedicated income.

The total score for a unit equal to the sum of the scores in each of the above criteria and it is calculated by the following formula:

$$T=N+P+D+E$$

Since human resources index itself is influenced by several other factors, so as follows:

Human resources index weight × N = (A + B + C)
A = Total score of the Employment Type
B = Score of the level of education
C = Total score of activities area

The scores for each factor are calculated from the following formulas:

Formal, alliance and contract

$$A=\left\{\begin{array}{l}\left(\dfrac{\text{the number of unit formal members}}{\text{the total number of formals in ACECR}}\right)\times \text{formal weight factor}+\\ \left(\dfrac{\text{the number of alliance staff in each unit}}{\text{the total number of alliance ones in ACECR}}\right)\times \text{alliance weight factor}+\\ \left(\dfrac{\text{the number of contracts in each unit}}{\text{the total number of contracts in ACECR}}\right)\times \left\{\begin{array}{l}\text{contract weight factor}\\ \text{Operating weight, Employment Type}\end{array}\right.\end{array}\right.$$

$$B=\left\{\begin{array}{l}\left(\dfrac{\text{the number of diploma holders in each unit}}{\text{the total number of diploma holders in ACECR}}\right)\times \text{diploma weight factor}+\\ \left(\dfrac{\text{the number of associate holders in each unit}}{\text{the total number of associate in ACECR}}\right)\times \text{associate weight factor}+\\ \left(\dfrac{\text{the number of bachelors in each unit}}{\text{the total number of bachelors in ACECR}}\right)\times \text{bachelor weight factor}+\\ \left(\dfrac{\text{the number of masters in each unit}}{\text{the total number of masters in ACECR}}\right)\times \text{master weight factor}+\\ \left(\dfrac{\text{the number of Ph.Ds. in each unit}}{\text{the total number of Ph.Ds.' in ACECR}}\right)\times \left\{\begin{array}{l}\text{The weight factor, Ph.D.}\\ \text{research weight factor}\end{array}\right.\end{array}\right.$$

$$C=\left\{\begin{array}{l}\left(\dfrac{\text{the number of research units}}{\text{the number of research personnel in each unit}}\right)\times \text{Research Weight Factor}+\\ \left(\dfrac{\text{the number of culture staff in each unit}}{\text{the number of culture staff in each unit}}\right)\times \text{culture weight factor}+\end{array}\right.$$

$$\left(\frac{\text{the number of education staff in each unit}}{\text{the total number of ACECR's education staff}}\right) \times \text{education weight factor} + \left(\frac{\text{the number of support staff in each unit}}{\text{the total number of ACECR's support staff}}\right) \times \text{support weight factor} \times \left(\frac{\text{the weight operating of post areas}}{}\right)$$

Given the scores of each unit of human factors related to manpower index, so other scores of the units should be calculated from other indices.

Since other indices have acted independently and not be affected by other factors;thus,they will be more straightforward computation than manpower index, and each of the following equations is calculated:

$$\boldsymbol{N}= (A+B+C) \times \text{manpower weight factor}$$

$$\boldsymbol{P}= \frac{\text{The unit posts filled into the unit posts approved}}{\text{the total filled posts into approved posts}} \times \text{approved posts weight factor}$$

$$\boldsymbol{D}= \frac{\text{the unit fixed assets}}{\text{the total fixed assets of ACECR}} \times \text{fixed asset weight factor}$$

$$\boldsymbol{E}= \frac{\text{The special per capita revenue of unit}}{\text{the total special per capita revenue of ACECR's units}} \times \text{special revenue weight factor}$$

And thus the share of each unit and research center calculated from the total amount of ACECR decentralized credit.

MEASURING CAUSAL RELATIONSHIP HYPOTHESES

In order to assess the causal relationship, which had been stated earlier inhypotheses, claims that if the amount of sig in the table of correlation coefficient among variables is less than 05/0, so the regression is deemed meaningful.The final results are in accordance with Table (6).

per capita income	Assets	Posts	Manpower	Decentralized Credit		
0/681** 0/000	0/732** 0/000	0/537** 0/000	0/341** 0/004	1 0	**Pearson's**	**Decentralized Credit**

94	94	94	94	94	**correlation coefficient Significance level Sample size**	
0/614** 0/000 94	0/201** 0/000 94	0/309** 0/000 94	1 0 94	0/641** 0/004 94	**Pearson's correlation coefficient Significance level Sample size**	**Manpower**
0/354** 0/000 94	0/202** 0/000 94	1 0 94	0/309** 0/000 94	0/198** 0/000 94	**Pearson's correlation coefficient Significance level Sample size**	**Posts**
0/340** 0/000 94	1 0 94	0/418** 0/000 94	0/201** 0/000 94	0/732** 0/000 94	**Pearson's correlation coefficient significance level Sample size**	**Assets**
1 0 94	0/301** 0/000 94	0/225** 0/000 94	0/401** 0/000 94	0/581** 0/000 94	**Pearson's correlation coefficient significance level Sample size**	**per capita income**

Table6. Matrix of correlation coefficients between the variables affecting the distribution of decentralized credit of ACECR (Source: Findings)

The results of validity and appropriate fitness ofcriteria is reflected in table 6.These factors indicate that the dependent variable (decentralized funds) and the independent variables are statistically significant positive relationship with a confidence interval of 99 percent. That is to say thatby increasing the level of each and every of the independent variables, the share of the decentralized budget increases as well.These findings may provide a descending perception. Due to the absolute value of the correlation coefficient, strength of these connections(Since the absolute value of the correlation coefficient is equal to 198/0, the strength of this relationship is at a medium level)except in the relationship between the posts and the decentralized budget is ranked high. Sothe hypotheses of the first, second, and third are approved.

So as tocarry out the fifth hypothesis study, Friedman's analysis of variance is used.Since there was clear boundaries in the hypothesis of present study, the claimed hypothesis(both methods used to rank the factors are the same) in Ho, and its contradictory in H1appeared.The calculated value obtained is 36.6512that is larger thanchi - squarein table (26.2962).Therefore, assuming the claim was rejected(both methods used to rank the factors are the same).

In other words, there are significant differences,between the ranking of factors, by two methods of hierarchical approach and comparison of means.

6. DISCUSSION AND CONCLUSION

In this study, factors affecting the decentralized funds, by attitude and in particular on research units and centers in ACECR was conducted.According to the statistical analysis:There is a significant relationship betweenmanpower factors, factors related to posts, factors related to fixed assets and factors related to per capita income with amount of the decentralized budget which shows the importance of these factors to strengthen the relationship between ACECR and its subordinate units.

Data analysis has showed that all factors affect amount of the decentralized budget.Exclusively, the effect of these factors is greatly different from one another.Generally the results of this study are described as follows:

A: According to a number of hypotheses related to manpower (first hypothesis),ACECR administrators are suggested that, given the effects of these factors on decentralized budget,In their policies, the degree of importance of these factors should be taken into their accountand continue to take the necessary amendments and revisions.

(B) Based on the amount of hypothesis by the indices of fixed assets (second hypothesis), since the hardware is the part of top factors in distribution of decentralizedfunds,the physical environmental factors in ACECR should be taken into the managers' plans and strategies, then as tangible, the quality and quantity of supplies and equipmentshould be improved and also more maneuvers in a logical and effective investments related to the objectives of the development plan be put into practice.

A: According to the findings of the third hypothesis, per capita income will have a high impact on the quantity and quality of decentralized funds.Due to the synergistic effect of attention to these factors,ACECR is needed on long-term policies and programs, all aspects taken into consideration in order to bestrengthened in competing with other research institutions.If the individual factors of rankings being considered then, factors of manpowernumber, amount of fixed assets, per capita incomes have earned high ratings; which shows the importance of these factors and their impact on the decentralized budget in ACECR units and research centers subsidiaries.

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