

BALANCING PROGRAMS AND PERFORMANCE AND ITS IMPACT ON THE DEVELOPMENT OF INVESTMENT PROJECTS IN THE IRAQI ENVIRONMENT EMPIRICAL STUDY IN FINANCE AND PLANNING MINISTRY

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Abstract

The study aims to clarify the role of program budget and performance in the development of investment projects in the state's general budget, and to shed light on the state of confusion and shortcomings in controlling the expenditures of investment projects in light of the current situation of the federal budget information structure. The research presents the development of the concept of program budgeting and performance and the importance of moving to it and the extent to which the budget reflects the performance and government programs, in addition to that, the concept of investment budgets and the factors affecting the preparation and implementation of investment budgets, and a statement of investment budgets and their role in rationalizing spending and controlling the investment budget in light of the application of program and performance budgets. The problem of the study was represented by the following two questions, the first question: Is there a correlation between program budget and performance and the development of investment projects in the Iraqi environment? And the second question is, is there a significant impact relationship between the program budget, performance, and the development of investment projects in the Iraqi environment. A random sample of the study population, and accordingly, 250 questionnaire forms were distributed to both ministries, and 223 questionnaires were recovered from them, and after checking them, 13 forms were neglected due to the lack of information about them, as it was relied on 210 valid forms for analysis, and the researcher used programs The statistical package (spss +24) in analyzing data and extracting its results. The research found that there is a direct, significant correlation between the variable of program budget and performance and the variable of development of investment projects, meaning that whenever the budget is prepared according to the program budget and performance, it will contribute to an increase in the development of investment projects, as the value of the correlation coefficient (0.518) appeared positive and significant (Significant). At a significant (0.05) level, the value of Sig. of (0.000 less than the level of significance 0.05)) and this result indicates the rejection of the null hypothesis (H0) and the acceptance of the alternative hypothesis (H1). And the value of the F-test statistic between balancing performance programs and developing investment projects amounted to (76.107), and its probabilistic value is (Sig.= 0.000), which is less than the level of significance, and this means that there is a significant effect of balancing programs and performance on the development of investment projects.

1. INTRODUCTION

The program and performance budget is the first outcome of attempts to reform the traditional budget system in the United States of America. It focuses in particular on achieving

administrative efficiency and reducing expenditures. It tries to measure the period of efficiency of government agencies in completing projects. Historically, it can be said that the signs of the emergence of the idea of program and performance budget in the United States are due Until the beginning of the twentieth century (AD), it appeared in a simple, primitive form in New York City in the period between (1913 AD - 1915 AD), and it was just an experiment to set a budget for the costs of that city, and the Research Office of the New York City Municipality contributed to the development of this type of budget (Asfour, 2012: 204) During the twenties of the last century (AD), the writings in the budget article dealt casually with the experience obtained from the experience of New York City in collecting its budget on the basis of performance and the development of many governments in America a kind of budget called (budgeting programs or Project Budget or Program Budget (Zangana, 2003: 38) The idea of this budget is due to the classification of the general budget according to its objective. However, this idea did not find acceptance and was not implemented seriously until 1934. (Al-Khatib and Shamiya, 2007: 345) The first Hoover Committee that was formed in America with the aim of reforming the federal government apparatus in the period (1949-1947) was influenced by the progress made in the field of The application of this new type of budget in the federal government agencies (especially the Ministry of Defense and recommended its application in all ministries, which gave it the name of performance budgeting (Hovey, 1970: 79), and the performance budget has already been applied in the US federal government agencies in the fifties AD, but its luster and attention It decreased in the sixties of the last century after it was replaced by program budgeting. Although the focus in the sixties and seventies of the last century has become on balancing planning, programming and zero budgeting, the ideas and basic performance elements have remained in application since the continued use of performance and work units in Expressing some aspects of the budget The government budget still includes data that originally stemmed from the performance budget ideas. (Asfour, 2012: 205) The application of program and performance budgets had a significant impact on improving the government performance of the countries that applied this type of budget, as attention shifted from mere disclosure of information that helps in imposing control over funds and verifying the spending of the allocated funds in the allocated aspects. This development in the state's general budget system has necessitated the use of additional tabulation methods that enable the link between expenditures (inputs) and programs and activities accomplished by government organizations (outputs). (Al-Baghdadi, 1998: 16-17). The performance budget is an attempt to reform the traditional budget system, and focuses on achieving administrative efficiency and reducing expenditures by measuring the efficiency of government agencies in implementing their programs. During which judge the integrity of decisions and good implementation. (Fahmy, 2004: 47) The investment budget (the investment plan) is the document that the state adopts to change its production and social structure, and through it it rises from its current level to another level in which the reasons for economic progress and social advancement are achieved. It is not only a means to increase the national income, but in essence it expresses the state's firm desire to move forward to improve and provide happiness and service to the Iraqi citizen. And that the investment budget represents a stage of investment decision-making in service units, and that its preparation and implementation must be an integral part of the planning itself, because planning does not end with the development of the

plan, but rather includes the follow-up of its implementation. Without interference on its part in the actual undertaking of implementation, as these agencies are more capable than others in evaluating the results of follow-up and implementation. The importance of the research emerges from the role that is reflected in the application of program budgets and performance for the development of investment projects. And it becomes clear by revealing the obstacles and problems faced by government units when implementing investment projects, if investment budgets are an effective means for planning and control and by comparing the actual implementation with what is planned for the implementation levels of projects and the extent of commitment to the investment plan to know the shortcomings and determine responsibilities for the province resources and use them better in order to achieve its goals. In addition to the actual need to apply the program and performance budget in preparing the state's general budget and to clarify the role of monitoring government spending and evaluating performance. In her study, the researcher relied on the descriptive approach to build the intellectual and conceptual framework for the study by collecting information related to research variables and reviewing previous studies close to the current study that dealt with the subject of the study, as well as reviewing literature from periodicals and books, laws, regulations and relevant legislation, and direct interviews with some officials On the implementation and audit of investment budgets. In order to delve into the details of the research, this research was divided into five parts, between the first part presented, the second presented the research methodology, the third reviewed the theoretical framework, a conceptual approach to program budgeting, performance and investment budget, and the fourth presented the practical side, method, procedures and testing research hypotheses.

2. RESEARCH METHODOLOGY

The process of preparing the general budget in Iraq is conducted according to the (traditional) item budget method. This method suffers from many shortcomings and causes, including lack of rationalization of spending and poor distribution of resources, and a large waste of allocated funds, and that the majority of project allocations are greater than the benefits that are obtained. It is considered the traditional method (Mohammed et al., 2019: 3). In preparing the budget, according to this method, the appropriations of the following year are estimated in light of the average expenditures of the previous three years, with the adjustment of this average and its increase or decrease based on the variables expected to prevail in the following year, such as an increase in the volume of work, or an increase in the price level. Therefore, it is called the added budget. This method was linked to the traditional objectives of the budget, which were limited to financial and legislative control over funds. It was also linked to the classification of expenditures according to their types, as the focus is on the inputs rather than the outputs, and then the expenditures are estimated away from the programs to be completed or the workload required to be carried out. Although this method is the most common in practice, it involves many criticisms that can be summarized in the following points: ♣ Relying on previous years' budgets as a basis for preparing the current budget implies the accuracy of those budgets. Such an assumption is not practically or scientifically acceptable, and there is no evidence for its validity. Rather, there is a possibility of estimation errors moving from one year to another.

(Al-Awwad, 2012: 62) ♣ Managers are keen, when setting budget estimates, to add a percentage to the average of previous years, and then they do not resort to any objective criteria, but they always seek to increase the estimates, taking into account that the higher authority will reduce them, and in both cases, whether the increase is done by the managers' knowledge or the reduction is done. With the knowledge of the higher authority, the process takes place in a judgmental manner. ♣ Not linking expenditures with programs prevents the cost-benefit analysis of each program, and therefore there is no information that would enable the comparison between alternative programs or alternative methods of work for each program. More useful. ♣ Managers are keen to spend unspent resources towards the end of each year in an inappropriate and unnecessary manner in order to avoid reducing the appropriations in the following year. Such behavior leads to waste and misuse of resources - and the provision of insufficient information to assist and support the government administration in planning and making appropriate decisions. The shortcomings in the traditional budget (programs and performance budgets) were contributing to the development of advanced systems for the state's general budget, in addition to the development in administrative, behavioral, quantitative, mathematical and statistical sciences related to decision-making, which had a significant impact on making room for the use of more appropriate means for preparing the state's general budget in The place for monitoring, planning and evaluating the performance of government units. (Hammad and al-Bahr: 115 - 1990: 111). As the program and performance budget focuses on most of the activities carried out by government units and not on the means of implementing activities as is the case in the traditional budget. It also focuses on linking and coordinating between programs in government units and the general goals of the state, especially in countries that depend on the directed economy. This is done by dividing the state's general budget into sub-budgets at the level of ministries, then into major programs, and then into sub-programs at the level of smaller government units, which may implement the program in whole or in part, and as a result, the program is divided into a set of activities that translate into performance units. (Al-Awwad, 2018: 79) and this contributes to the formation of an economic development plan that consists of a coherent and integrated set of investment projects that are selected after making trade-offs between the alternatives according to a strategic perspective, and their implementation is financed from the allocations approved for them in the state's general budget, and since The investment budget represents a stage of investment decision-making in service units, and its preparation and implementation must be an integral part of the planning itself, because planning does not end with the development of the plan, but rather includes the follow-up of its implementation. And to verify that the approved amounts have been spent in accordance with the established goals and within the specified time period and in accordance with the powers and instructions in force, and from here comes the role of external control bodies in monitoring the implementation of the investment budget. It is noted that the problem of the study is represented in the presence of clear shortcomings and weaknesses in the role of the methods used in preparing the state's general budget, as the preparation depends on traditional methods, and this negatively affects investment projects and when evaluating investment projects, which negatively affects sustainable development in Iraq as it constitutes a waste of economic resources. As these projects are characterized by being

long-term and affected by many problems and surrounded by obstacles after their implementation, and as a result, the study problem was formulated in the following two questions: • Is there a correlation between the program budget and performance and the development of investment projects in the Iraqi environment? • Is there a significant impact relationship between the program budget, performance and the development of investment projects in the Iraqi environment? The researcher relied on the descriptive approach to build the intellectual and conceptual framework for the study by collecting information related to the research variables and reviewing previous studies approaching the current study that dealt with the subject of the study, as well as reviewing literature from periodicals and books, laws, regulations and relevant legislation, and direct interviews with some of those responsible for implementing And direct interviews with some officials responsible for the implementation and auditing of investment budgets, and the researcher used the deductive approach in building the hypotheses of the study, where the researcher relied on the analytical method in building the practical side and proving the hypotheses of the study, and the limits of the study were represented by the ministries of finance and planning working in financial and planning functions in some government institutions to be a sample The study for the years 2021-2022.

In order to achieve the objectives of the research and solve its problem, the researcher proposed the following two hypotheses:

- ♣ There is a positive and moral correlation between the program budget, performance and the development of investment projects in the Iraqi environment.
- ♣ There is a significant impact relationship between the program budget, performance and the development of investment projects in the Iraqi environment.

3. Theoretical framework for balancing programs, performance and investment budgets

3.1 Evolution of the concept of program and performance balancing

The term performance budget is more explicitly related to the reforms of the 1950s in the United States, and the latter attempted to develop performance information about the budget and reorient the United States, and as a result it shifted from the focus of the state budget on inputs only to a process that also includes the outputs derived from the use of those inputs, and began Already when the Elover Commission on Regulating the Executive Branch of Government in 1949 promoted this approach and encouraged its wide application, the Budget and Accounting Procedures Act of 1950 requires agency heads to coordinate with the Budget Office and support their budget requests with information on performance and program costs as The organizational unit The 1950 and 1951 budget were the first to show the effects of this changing perspective and find that even from these beginnings, the Hoover Committee used the terms program budget and performance budget almost synonymously. (JackDiamond, 2003: 4), and despite the multiplicity of concepts of program and performance budgeting, the common factor between these concepts is that this method focuses on the activities and works undertaken by government administrative units and not on the means by which or by which works and activities are implemented as in the traditional budget (Al-Khatib, Al-Mahayni, 2010: 286), and the method of balancing programs and performance is one of the recent

attempts in the field of developing methods, preparing and implementing the general budget, and thus represents one of the reactions to overcoming some of the defects faced by balancing (traditional) items, and these applications have moved to countries Others, especially through studies adopted by conferences and symposia called for by the United Nations and issued in this regard in 1965 (Mahmoud, Abdullah, 2015: 316). Strengthening the links between the funding obtained by government sector units and the results and outputs of this sector by using performance information to make resource allocation decisions (Robinson, Brumby, 2). 005:5) The performance information is performance measures or performance indicators, and evaluation of spending efficiency and effectiveness. The main objective of performance budgets is to raise the efficiency of distribution and production efficiency of public spending, which is defined as reducing the cost of the product while maintaining its quality and reducing losses. Al-Zubaidi, 2014: 77) the program and performance budget “is the budget that shows the reasons and objectives for which the appropriations are requested, the costs of the proposed programs in order to achieve those objectives, and the data for measuring the progress of work for each program.” (Jack, 2003, 4) considers that the performance budget is the budget that present the purposes and objectives of the tasks required, the costs of proposed programs to achieve those objectives, and quantitative data that measure the receivables and work performance under each programme. (Al, 2012: 72 Olawale et al) reports that the National Conference of State Legislators in the United States of America defined program and performance budgeting as (a statement that uses goals to explain the reason for which funds will be spent, as it is a method of allocating funds to achieve specific goals based on programs and measurement The results differ from the traditional approach to the budget because it focuses on the results of spending what will be purchased with money and not on the amount of money available. (Jones, McCaughey, 2010, 486) sees it as the budget that aims to identify and confirm the implemented activities and their costs, and include performance measures Different budgets are used to document what has been achieved from what has been spent, which usually includes comparisons of unit cost over time, or between jurisdictions when used at the state and local government level. Balancing programs and performance as “the set of methods by which program managers can focus on accurately implementing the goals that fall within their responsibilities, and compare the implementation of these goals according to time.” C, amounts, working hours and materials, as this system provides those who use it with information that cannot be obtained through traditional balancing methods, as it helps in obtaining basic results for a better base for decision-making. And concludes (Mohammed et al., 2019: 5-6) that balancing programs and performance is a method that focuses on the work carried out by the predetermined government and holding the implementing agencies accountable for their performance. In Iraq, the great challenges facing the Iraqi economy necessitate structural reforms, and perhaps at the forefront of those reforms is the transition from budgeting items to budgeting programs and performance, which is more transparent because through it we can measure the effectiveness and productivity of public revenues by achieving the objectives established in the context of public policies. As well as measuring the alignment of those goals with national priorities. (Hussain, 2019:4)

3.2 The importance of moving to balance programs and performance

The great challenges facing the Iraqi economy necessitate structural reforms, perhaps foremost of which comes the reforms moving from balancing items to balancing programs and performance, which is more transparent because through it you can measure the effectiveness and productivity of public revenues by achieving the objectives set in the public policy race, as well as Measuring the alignment of those goals with national priorities. (Hussain, 2018:4) The importance of the performance-based budget is to improve the efficiency and effectiveness of public spending by linking the financing of public sector institutions to the results they achieve, with the regular use of performance information. There are a number of performance-based budget models that use different mechanisms to link funding to results. Some have very complex features and require sophisticated public support, while others focus more on the fundamentals. Performance budgeting should not be seen as an isolated initiative but should, instead, be seen as part of a broader set of reforms - often referred to In the name of managing for results - and designed to focus overall management more on results achieved and less on internal processes. These broader reforms include civil service reforms designed to increase incentives and incentives for public servants, organizational restructuring to increase focus on service and delivery, improved coordination (for example, creating agencies and reducing the number of ministries), and institutional and oversight changes to enhance public accountability for performance. And a set of related fronts is necessary to dramatically improve the efficiency and effectiveness of public spending. (Robinson, Last, 2009: 2) The transition process to balancing programs and performance passes through basic stages: • Re-grouping the credits according to the expenditure target. • Divide each file into programs. • Dividing programs into projects or sub-programs, each with sub-objectives related to the main objective. • Appointing a special official for expenditures for each program with the authority to transfer credits between parts and items and between administrative and investment expenditures in order to facilitate reaching the goal. In return, he must submit periodic reports on the implementation of the programs and their progress. • The House of Representatives vote on the objectives and programs to be applied, provided that it assesses at a later stage the extent to which the objectives have been achieved by sending the final accounts. (Hussain, 2018:4) The introduction of performance budgeting is linked to broader efforts to improve spending control as well as public sector efficiency and performance. Thus, performance budgeting can be combined with increased flexibility for managers in exchange for stronger accountability for results, to enable them to decide how best to deliver public services.

3.3 The extent to which the budget reflects the performance and programs of the government

At the beginning of the twentieth century, a movement emerged in the United States of America calling for the necessity of introducing modern methods in the field of government administration to ensure the extent to which it implements the tasks entrusted to it with the maximum efficiency possible. On the means (inputs) to rely on results (outputs) and work to improve and increase performance without increasing spending (220, 2003: Young). Program budgets and performance budgets have in common that both focus on the activities and works

that the state accomplishes, and not on the quantity of goods and services that it purchases (Othman, 2010). There is no doubt that this budget provides the various regulatory agencies with data that helps them to follow up the implementation of each program, its projects and activities, and to know the extent of progress in performance, and the proportion of the size of the physical performance units with the size of financial expenditure, and other criteria on the basis of which it is possible to measure production efficiency (Hashem 2010), and given that the program and performance budget focuses on measuring and evaluating the efficiency with which activities, programs and projects are implemented; Therefore, it depends on the cost accounting system to make a comparison between the actual cost and the estimated cost to judge the efficiency of the administrative units and units (Hilali, 2002). Determining the objectives of government activity is essential when preparing the budget, as a resource management tool (Gali, 2007). Thavaraj decides that except Legislative oversight and public accountability for expenditure items. The program and performance budget system is a general medicine for many administrative ills, as it helps those responsible for executing government programs in preparing their budgets on the basis of what is expected to be accomplished, setting appropriate standards for work, reviewing implementation, and the emergence of an administrative activity to monitor performance. And the development of a feedback system for evaluating ongoing programs for the purpose of reconsidering policies and programmes, with the necessity and importance of legislative oversight on established policies, and making the budget more educated and understanding for paying taxes (Thavaraj,1984). The performance budget focuses on achieving the efficiency of government performance, which requires reaching the maximum amount of production in relation to a specific amount of resources used, and therefore it contributes to assisting the chiefs in working on evaluating the efficiency of the performance of their subordinates, using specific criteria with the aim of facilitating the effective performance of government business, and it focuses on data. The past to determine the achievements and provide ways to increase them, through specific measures and standards of performance, to which those in charge of administrative work are committed (Al-Khouli, 2019: 166)

3-4 the concept of investment budgets

(Ali, 2016: 450) believes that investment budgets are the budget that is concerned with drawing up the investment unit's policy in both the short and long term, setting the investment program, how it is financed, and monitoring its implementation, according to the set plan, and this includes the investment program in various assets, and the budget Capital resources and uses, and the cash budget for the implementation of investment programs. (Al-Obaidi, 2015: 171) also shows that the investment budget includes the sums that are allocated for the implementation of long-term investment projects, such as roads, bridges, and various industrial, agricultural and service projects that end with the establishment of a project. Economic, for example, we say the agricultural or industrial sector, services, construction and building and so on. It is defined as a list of important long-term projects to be undertaken and capital (fixed assets such as plant and equipment) to be acquired, and calculates the estimated cost of the project and timing of capital expenditures along with how the capital assets will be financed, and the budget period usually ranges from 3 to 10 Years. (Jae, Joel, 2005: 7) and sees

(Al-Anbari, 2016: 26) that it is the state's program to implement various development projects by determining the volume of investment allocations for projects to be implemented during the fiscal year. (Zaghdar, Nimri, 2009: 115) sees it as "an estimated plan to achieve future goals that includes detailed information on how to optimally utilize resources, and in a manner that facilitates the process of continuous monitoring of implementation to ensure a proper orientation towards the goals included in this plan."

3.5 Factors affecting the preparation and implementation of investment budgets

The process of preparing and implementing investment budgets is affected by a number of factors that can help or hinder its work and limit its effectiveness, which are as follows: (Al-Ziyadi, 2013: 273)

- Weak efficiency of the cadres responsible for preparing and implementing budgets, as it is considered one of the most important problems of budget preparation or preparation and the scarcity of specialized competencies in the budget process, and the lack of continuous training, whether at the level of the budget apparatus or at the level of budget and accounts departments in ministries and public departments. Qualified competencies and those familiar with the budget preparation and implementation system provide the third rank in the difficulties and obstacles facing the preparation and implementation of budgets in ministries. The spread of manifestations of administrative and financial corruption in the departments responsible for the implementation of budget programs, as corruption in third world countries began to circumvent regulations and the influential became the monopolists of resources and tenders, and they established companies in the names of their relatives and friends, and projects were demarcated on them without observing efficiency controls, which means that Privatization is just a slogan and an imaginary form and does not rise to the level of efficiency of the private sector in developed countries.
- The budget does not meet the growing needs of the citizen due to the lack of its resources, because local administrations depend for their funding on the resources they obtain from the federal budget only because there are no self-financing sources in them because their revenues are transferred to the federal budget, which weakens the ability of local budgets to meet these needs departments.
- Failure to prepare the federal budget on scientific bases and standards, which was reflected in the preparation of budgets in local administrations, where the budget preparation process suffers from major challenges related to conflicts and political interventions by the political blocs in preparing the budget, which changed the direction of the budget in achieving its goals as a result of not building it on scientific foundations Rather, it is based on political consensus that does not represent common denominators to achieve the interests of the citizen.
- Weakness of the means of implementing the plans and programs included in the budget, and one of the most prominent of these problems is a significant delay in the implementation of projects due to the delay in the necessary preliminary studies, as well as a delay in the expected financial resources or the impossibility of allocating them in the time necessary for implementation, and also from the implementation problems is weakness or loss Coordination between the various agencies responsible for implementation. (Al-Awwad, 2018: 50).
- Delaying the approval of the budget implementation law. Although the general rules and laws of countries stipulate that the draft budget law should be voted on and approved before the beginning of the budget year in an appropriate period in order to give the departments concerned with implementing the budget

an opportunity to complete the implementation procedures, the reality of the situation is that The issue of delay has become a regular issue. The reason for this is either for technical reasons related to the delay of administrations in preparing their budget estimates, or for political reasons related to the delay in approving the budget. • Weak participation of all other parties in preparing the budget, such as civil society organizations or local councils, as they are more familiar with the needs of the citizen, and one of the indicators of weak participation is also the weak participation of the elected legislative authority in the budget preparation and preparation processes, due to several factors, including the lack of sufficient time for it Before and during the preparation processes for reviewing and studying the paragraphs of the budget allocation items. (Al-Ziyadi, 2013: 273-274)

3-6 Investment budgets and their role in rationalizing spending and investments

Public investments support the delivery of key public services, connect citizens and businesses to economic opportunities and can serve as an important catalyst for economic growth in the global economy. The private sector plays a dominant role in economic activity, and public investments have the effect of reducing the cost of doing business, which benefits the private sector and stimulates the process Inclusive economic development, and regardless of the need for government intervention, its overall contribution to growth depends to a large extent on the effectiveness of public investments that are evaluated in terms of the government's ability to deliver projects on time, within budget and to the right specifications and advance global economic developments over the course of The past decade taught important lessons regarding the need to strengthen the public investment management system. (THE REPUBLIC OF UGANDA, 2017:11)

3-7 Oversight of the investment budget in light of the application of program and performance budgets

Oversight, in light of the application of the program and performance budget, is an important process, during which it is ensured that the expenditure was made at the time specified for it in the financial plan set on works that were completed in accordance with the work plan, that is, the process of linking spending to material performance. (Al-Tai, 2014: 90) This method of oversight requires continuous follow-up of all stages of performance, and the completion of disbursement in each stage, as measured by the goals of programs, projects or activities, provided that the control is carried out during performance, taking into account the detection of shortcomings and deviations from the standards and standard rates included in the plans The decree at the time of its occurrence and the need to identify the causes of these deviations, determine responsibility for them and the consequences that resulted from them, and find appropriate solutions to treat them and work to avoid them in the future. (Al-Shamrani, 2010: 30)

1. Control objectives in light of the application of program and performance budgeting The program and performance budget represents a tool for monitoring implementation and achieving efficiency in performance, as it defines responsibilities for government programs and activities. Oversight, in light of the application of program and performance budgets, is

characterized by the fact that it does not stop at the follow-up and accountability limit, but rather performs the function of guidance and direction for executive administrators to ensure the safety of program implementation, including It included projects and activities, and for this purpose it aims at the following matters:

- Achieving control over the effectiveness of the activities of the programs accompanying the implementation of the budget in achieving the goals entrusted to the government agency, in accordance with the laws and decisions regulating it, and according to the economic and social development plan, as each job seeks to achieve a goal or objectives consistent with its higher objectives.
- Planning the optimal investment of the available material and human resources and revealing the idle energies in the different responsibility centers, and this is done by comparing what the programs actually need with what has been estimated in advance and using them as a basis for estimating future programs.
- Detecting programs whose feasibility is diminishing, to integrate or cancel them according to the zero-budget approach, as it takes into account setting the target or program starting from scratch, even though these programs have been continuing from the previous year, as their evaluation is used in making decisions regarding them.
- Rationalizing the costs of implementing investment programs and projects, and choosing the best, least expensive and most effective alternatives for implementation. (Fahmy, 2004: 43).
- Develop programs, activities and projects carried out by the executive authorities, and study and analyze the results to ensure that they achieve the objectives that have been identified in terms of size, type, time and costs, and in accordance with the work plan and the financial plan.
- Existence of a follow-up system that helps analyze the implementation results and compare the achievement with what is planned to be achieved during the fiscal year. (Shakara, 2010: 64)
- Effective use of financial appropriations so that disbursement is made according to the time schedule set for the plan.
- Verifying the availability of technical capacity in performance and spending in order to ensure the effective completion of work in a manner that avoids making mistakes and deviations, while achieving coordination, cooperation and interdependence at all administrative levels. (Al-Shammari, 2010: 31)

One of the problems of budget adoption in oversight is that budgets are among the standards established by the external and internal auditor, so when preparing them they must be realistic and in accordance with the actual needs of the economic unit and involve all administrative levels (middle and lower) in the preparation process because of their impact on the behavioral relations of employees (Fess , 2002: 836) Since the main objectives of the budget are the control of public money and that oversight is represented by a set of procedures through which to ensure the safety of the implementation of the directive, which can be represented by the constitution, law and order, instructions, administrative and financial work plans, programs and budgets, and oversight appears in accordance with this general concept represented in those Procedures through which to ascertain the integrity of the directives that guarantee the preservation and proper management of public funds. We must mention that the financial control reports are submitted to the legislative authority in the country, aiming at building a sound evaluation system for performance and objective accountability (Al-Rahhala, 2006: 289).

2. Oversight requirements under balancing programs and performance Achieving integration between the accounting system on the basis of detailed activities and program and performance

budgeting provides a distinct quality of control, and achieving such kind of integration requires achieving the following:- (Kamel, 2005: 233) • The preparation and implementation of this type of budgets requires additional classification of financial information, so harmony must be achieved between the budget system and the structure of government accounts, in addition to reports on monitoring, follow-up and performance evaluation. • The need to implement a responsibility accounting system, as the application of program and performance budgeting requires building a coherent structure for responsibility centers in the form of a set of activities and defining the responsibility for their achievement. Combining the objectives of financial and administrative control, in light of balancing programs and performance, it is necessary to combine between the controls methods, which is one of the characteristics of the appropriation balance and the government accounting system associated with it, and the tasks of administrative control on which the budget of programs and performance is directed. To ensure that the allowed credits are not exceeded, as for administrative control, it is through which the amount of funds allocated to each program or activity can be determined. Therefore, it is required to link the credits to the scheduling so that a time plan for the programs is developed that reflects the expected operation using the resources to achieve the expected outputs of the programs, as well as Comparing the effort expended in the program with the achievement achieved, and making decisions related to monitoring and evaluating performance, and comparing the achievement of the programs or activity in the form of concrete measures of work and final services. (Al-Tai, 2014: 92)

4. Method, procedures, and hypotheses testing

4. 1. Testing study tools and data

In order to achieve the objectives of the study and prove its hypotheses, the researcher chose the ministries of finance and planning who work in financial and planning functions in some government institutions to be the sample of the study, where a random sample was chosen from the study community, and accordingly, 250 questionnaires were distributed to both ministries, and 223 of them were retrieved A questionnaire and after checking it, 13 forms were neglected due to the lack of information about them. The researcher used the statistical package programs (spss +24) in analyzing the data of the form and drawing its results, and this can be shown in the following table:

Table No: 1 between the recovered, lost, neglected and valid forms

Distributed forms		Missing forms		Neglected forms during audit		approved forms	
Number	percentage	Number	percentage	Number	percentage	Number	percentage
250	%100	27	%10.8	13	%5.2	210	%84

2 Coding and characterization:

A questionnaire was prepared to measure the variables of the study, which included comprehensive questions according to the objectives and hypotheses of the study, as they were prepared and distributed by the researcher, and included three axes (program budget,

performance, and investment project development), and table (2) shows the coding of these variables.

Table: 2 coding of study variables

variable	code	its type	number of paragraphs
The first axis: balancing programs and performance	independent	X	12
The second axis: the development of investment projects	Follow	Z	14

In order to analyze the questionnaire data and test the hypotheses of the study, it was relied on the Statistical Package for Social Sciences (SPSS - V24), as the answers to the questionnaire were coded as follows (1: Strongly agree, 2: Agree, 3: Neutral, 4: Do not agree, 5: No Strongly agree).

4. 3 Measuring the reliability and validity of the questionnaire:

The stability of the resolution is measured to ascertain the extent of the reliability of its data by relying on the Cronbach Alpha coefficient, which is one of the most important and most common measures of resolution stability, and its value is confined between (zero and the correct one) and the closer it is to the correct one, the greater the stability of the resolution. It is equal to (60%) is considered acceptable to judge the stability of the questionnaire, and it was calculated for each of the axes of the study, which includes (balancing programs, performance, development of investment projects and sustainable development) as well as for all the paragraphs of the questionnaire combined, and the results are shown in the following table.

Table: 3 results of the resolution stability test

resolution axes	number of paragraphs	Cronbach's alpha coefficient	self honesty
The first axis: balancing programs and performance	12	0.928	0.963
The second axis/ development of investment projects	14	0.652	0.807
Combined axes	39	0. 869	0.932

Subjective validity = positive square root of Cronbach's alpha coefficient

Table (3) shows the results of the resolution stability test, as the values of the Cronpach Alpha coefficient for each of the study axes were (0.928 and 0.652), respectively, and its value for the combined axes was (0.932) and that all the resulting values are acceptable to judge the stability of the resolution. The table also shows the values of self-honesty, which were high for all axes of the study, as it reached (0.963, 0.807), respectively, and its value for all axes was (0.932), which confirms that the stability is high and has statistical significance.

4. 4 Descriptive statistics for the study's axes

The first axis: balancing programs and performance In the table (4) below, the descriptive statistics for all the paragraphs of the first axis of the study, as it shows the values (frequencies, percentages, arithmetic averages, standard deviations, and relative importance) for the paragraphs of the first axis (balancing programs and performance), and from the observation of the relative importance column in the mentioned table, it appears that paragraph (X7 (In your opinion and through your valuable experience, do you agree that the program and performance budget is considered highly efficient to control the financial and administrative performance) It achieved the highest percentage of relative importance among the program and performance budget paragraphs, that is, it achieved the highest level of agreement according to the opinions of the respondents, as Its relative importance reached (78.096%), with a mean of (3.9048) and a standard deviation of (1.21808), and the paragraph (x10) was achieved (Do you agree that the application of program and performance budgeting leads to linking spending with various administrative responsibilities through programs (responsibility center) with objectives? The application of an effective system of responsibility accounting) ranked second in terms of relative importance according to the opinions of the questionnaire sample, as its relative importance was (77.048%) with an arithmetic mean (3.8524) and a standard deviation (1.25356), and in the third place, Paragraph (x8) (Do you agree that the application of program and performance budgeting in the Iraqi environment works on analyzing deviations and using them as a means of evaluating performance) as its relative importance was (76.38%) with an average

3.8190) and a standard deviation (1.94066). And in the last place in terms of relative importance came paragraph (x3) (in your opinion and through your valuable experience in preparing the state's general budget for many years, do you agree that the implementation of the program and performance budget contributes to rationalizing and controlling the state's public expenditures and is highly efficient) The lowest percentage was (67.334%) with a mean of (3.3667) and a standard deviation of (1.41551).

Table: 4 Descriptive statistics for balancing programs and performance

	Strongly disagree	I do not agree	neutral	I agree	Strongly agree	Strongly disagree	I do not agree	neutral	I agree	Strongly agree				
X1	4.8	13.3	21.4	26.7	33.8	10	28	45	56	71	3.7143	1.19979	74.286	Fifth
X2	10.5	14.3	21.9	23.8	29.5	22	30	46	50	62	3.4762	1.32763	69.524	eleventh
X3	14.8	14.3	20.0	21.4	29.5	31	30	42	45	62	3.3667	1.41551	67.334	twelveth
X4	7.6	14.3	22.9	28.6	26.7	16	30	48	60	56	3.6000	1.72569	72	ninth
X5	5.2	11.0	24.8	23.8	35.2	11	23	52	50	74	3.7286	1.20113	74.572	the fourth
X6	5.2	11.0	24.8	23.8	35.2	11	23	52	50	74	3.6571	1.24761	73.142	seventh
X7	3.8	13.3	16.2	21.9	44.8	8	28	34	46	94	3.9048	1.21808	78.096	the first
X8	4.3	18.1	18.1	20.0	39.5	9	38	38	42	83	3.8190	1.94066	76.38	Third
X9	2.9	22.4	22.9	24.3	27.6	6	47	48	51	58	3.5143	1.19500	70.286	The tenth
X10	4.8	13.8	16.7	21.0	43.8	10	29	35	44	92	3.8524	1.25356	77.048	Second
X11	3.3	20.0	17.1	22.9	36.7	7	42	36	48	77	3.6952	1.24604	73.904	Sixthly
X12	6.7	17.6	19.0	21.4	35.2	14	37	40	45	74	3.6095	1.30509	72.19	eighth

The second axis: the development of investment projects From the descriptive analysis of the variables of the second axis (development of investment projects) shown in Table (14) it was found that paragraph (Z3) (Do you agree that the use of an advanced financial control system contributes to strengthening control over investment projects and reducing expenditures) got the highest rank in terms of importance Relativity with a percentage of (75.428%), an arithmetic mean (3.7714) and a standard deviation (1.33597), and in the second place came paragraph (z13) (feasibility studies are conducted for each proposed investment project for implementation before it is approved in the Iraqi environment) as its relative importance reached (74.762%) and an average of My arithmetic (3.7381) and a standard deviation (1.30255), and paragraph (Z6) (according to your scientific experience in making the necessary allocations in the state's general budget, do you agree that the allocations for investment projects are sufficient and sufficient) ranked third with relative importance (74.19%) and an arithmetic average (3.7095 and standard deviation (1.35067). While paragraph (Z5) (Do you agree that monitoring implementation in the budget of programs contributed to investment projects by increasing the responsibilities of the two authorities and civil society) ranked the fourteenth and last in terms of relative importance with a percentage of (68.952 percent), an arithmetic mean (3.4476) and a standard deviation (1.35887).

Table: 5 Descriptive statistics for the development of investment projects

questions	percentage					repetitions					Arithmetic mean	standard deviation	Relative importance	priority according to relative importance
	Strongly disagree	I do not agree	neutral	I agree	Strongly agree	Strongly disagree	I do not agree	neutral	I agree	Strongly agree				
z1	14.3	16.7	6.7	29.5	32.9	30	35	14	62	69	3.5000	1.45178	70	The tenth
z2	10.0	16.7	2.9	35.2	35.2	21	35	6	74	74	3.6905	1.36407	73.81	the fourth
z3	8.1	16.2	5.7	30.5	39.5	17	34	12	64	83	3.7714	1.33597	75.428	the first
z4	8.6	21.9	9.0	27.6	32.9	18	46	19	58	69	3.5429	1.36623	70.858	ninth
z5	8.1	26.2	7.6	29.0	29.0	17	55	16	61	61	3.4476	1.35887	68.952	fourteenth
z6	8.6	16.7	8.1	28.6	38.1	18	35	17	60	80	3.7095	1.35067	74.19	Third
z7	9.0	18.1	11.4	31.9	29.5	19	38	24	67	62	3.5476	1.32337	70.952	eighth
z8	8.6	11.9	16.7	38.6	24.3	18	25	35	81	51	3.5810	1.22009	71.62	seventh
z9	8.1	16.7	9.5	33.3	32.4	17	35	20	70	68	3.6524	1.30443	73.048	Fifth
z10	9.0	21.9	9.0	31.0	29.0	19	46	19	65	61	3.4906	1.34925	69.812	eleventh
z11	8.6	25.7	6.2	27.1	32.4	18	54	13	57	68	3.4905	1.39116	69.81	twelveth
z12	11.9	21.0	5.7	30.5	31.0	25	44	12	64	65	3.4762	1.41824	69.524	Thirteenth
z13	6.2	18.6	8.1	29.5	37.6	13	39	17	62	79	3.7381	1.30255	74.762	Second
z14	8.6	24.3	4.3	24.8	38.1	18	51	9	52	80	3.5952	1.41860	71.904	Sixthly

4. 5 Test hypotheses of the study

4. 5. 1. Testing of correlations

The correlation test shows the strength and direction of the relationship between the two variables, and the simple linear correlation analysis (Pearson Correlations) is one of the most important measures for calculating correlation relations. Come. H0: There is no positive and moral correlation between the program budget, performance, and the development of

investment projects in the Iraqi environment at a level of morale of 5% H1: There is a positive and moral correlation between the program budget, performance and the development of investment projects in the Iraqi environment at a level of morale of 5% The following table shows the test results:

Table: 6 results of the first hypothesis test

	Pearson correlation coefficient	Sig p value
Program and performance budget (X) and investment project development (Z)	0.518	0.000

Table (6) results of the first hypothesis test Pearson correlation coefficient Sig Program and performance budget (X) and investment project development (Z) 0.518 0.000 It is evident from Table (6) that there is a direct, significant correlation between the variable of budgeting programs and performance (X) and the variable of developing investment projects (Z), meaning that whenever the budget is prepared according to the budget of programs and performance, it will contribute to an increase in the development of investment projects, as the value of the correlation coefficient appeared (0.518) positive and significant (significant) at the level of (0.05) significant for the value of Sig. Which is (0.000 less than the level of significance of 0.05)) This result indicates the rejection of the null hypothesis (H0) and acceptance of the alternative hypothesis (H1) meaning (there is a positive and moral correlation between program budget, performance and the development of investment projects in the Iraqi environment at a level of morale of 5%).

4. 5. 2 Impact hypothesis testing

To test the hypotheses of the study and study the impact of the independent variable represented in the first axis (the program budget and performance (X)) on the dependent variable represented in the second axis (the development of investment projects (Z)), it was relied on the linear regression model, which is one of the most important statistical methods and is characterized by being the most common for studying The relationship between the variables by building linear models in order to explain, estimate or control the value of the dependent variable in terms of the independent variable. • Second Hypothesis H0: There is no significant effect relationship between the program budget, performance and the development of investment projects in the Iraqi environment at the level of morale of 5% H1: There is a significant influencing relationship between the program budget, performance and the development of investment projects in the Iraqi environment at a morale level of 5% The following tables show the results of ANOVA and regression analysis for the above hypothesis.

Table: 7 Analysis of Variance ANOVA

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	1986.511	1	1986.511	76.107	0.000
Residual	5429.092	208	26.101		
Total	7415.603	209			

Table (7) shows that the value of the F-test statistic between balancing performance programs (x) and developing investment projects (z) amounted to (76.107) and that its probabilistic value (Sig.= 0.000), which is less than the level of significance, and this means that there is a significant effect of the variable The independent (budget programs and performance) in the dependent variable (development of investment projects), which confirms the morality of the model.

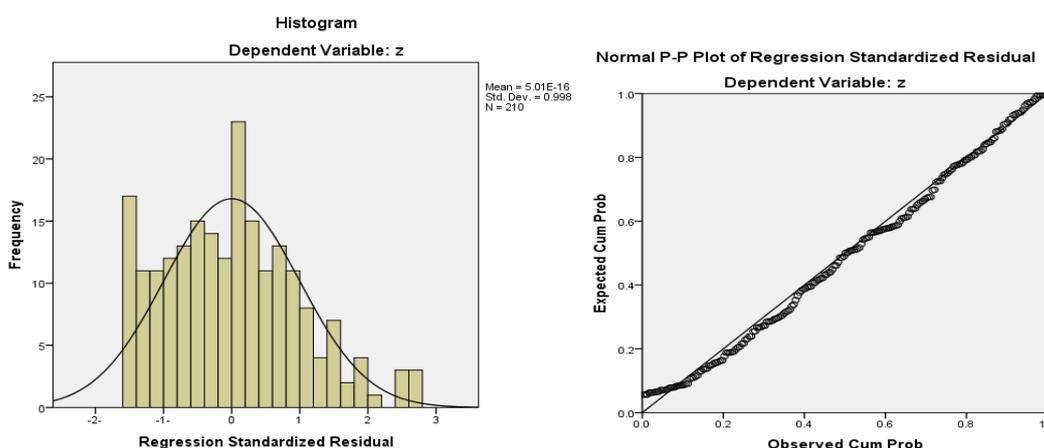
Table: 8 Regression Analysis Results

Probability value Sig.	Calculated t-statistic	regression coefficientβ		The coefficient of determinationR ²
0.000	6.340	6.623	β ₀	0.268
0.000	8.724	2.274	β ₁	

The estimated regression equation for the second hypothesis of the impact hypotheses can be written according to the following formula:

$$\hat{z} = 6.623 + 2.274x \quad \dots \dots \dots ()$$

as \hat{z} represents the dependent variable x is the independent variable The results shown in Table (8): The value of the interpretation coefficient (R²) amounted to (0.268), that is, the linear regression explains the rate of (26.8%) of the changes that occur on the dependent variable represented in the second axis (the development of investment projects (z)). The remaining percentage (73.2%) may be due to the contribution of other variables not included in the current study. The results showed that a change of one unit of (the budget of performance programs (x)) affects (the development of investment projects (z)) by (2.274). It is inferred from the above results that the existence hypothesis of the first sub-hypothesis is accepted, which states (there is a significant significant effect relationship between program budgeting, performance and the development of investment projects in the Iraqi environment at a level of 5% morale).



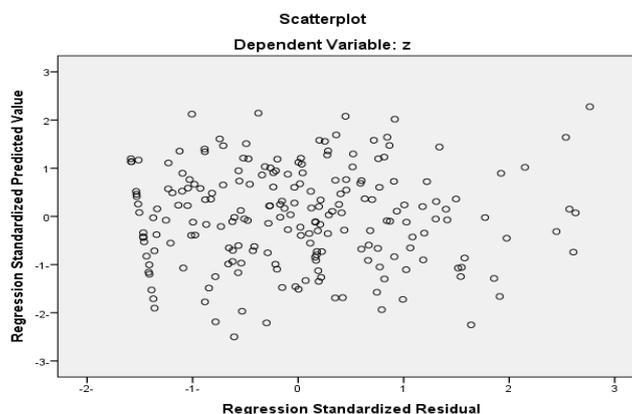


Figure: 1 linear regression curves for balancing programs, performance, and development of investment projects in the Iraqi environment

CONCLUSION

The transition to budgeting programs and performance is the first stage of reform that the budget has gone through in order to remove it from the oversight role of researching public money to the role of performance measurement and helping the government unit to clarify the reality of the required appropriations and their adequacy, i.e. providing administrative control while neglecting the planning aspect, as the use of this type of Budgets allow decision-making at all levels to adopt the functional classification that combines programs and activities within the framework of the general objectives of the state. The difficulties and problems of their application are attributed to the high costs, as their application requires the provision of a more complex accounting system and statistical expertise to collect, analyse and treat information, as well as the inadequacy of the organizational structures of the administrative body for the state. Budgeting programs and performance is among the attempts aimed at addressing the failures that this study seeks to change the traditional view (balancing items) for the use of public funds so that they are linked to the efficiency of providing services and not to the means used to provide services and this will achieve sustainable development and economic growth. The investment budget includes familiarity with the various requirements of the process of preparation and implementation of projects, and time and expenditures represent their basic variables that aim to control them to ensure the direction of the goals entrusted to spending. The study aims to clarify the role of program budget and performance in the development of investment projects in the state's general budget, and to shed light on the state of confusion and shortcomings in controlling the expenditures of investment projects in light of the current situation of the federal budget information structure. The research presents the development of the concept of program budgeting and performance and the importance of moving to it and the extent to which the budget reflects the performance and government programs, in addition to that, the concept of investment budgets and the factors affecting the preparation and implementation of investment budgets, and a statement of investment budgets and their role in rationalizing spending and controlling the investment budget in light of the application of

program and performance budgets. The research found that there is a direct, significant correlation between the variable of program budget and performance and the variable of development of investment projects, meaning that whenever the budget is prepared according to the program budget and performance, it will contribute to an increase in the development of investment projects, as the value of the correlation coefficient (0.518) appeared positive and significant (Significant). At a significant (0.05) level, the value of Sig. of (0.000 less than the level of significance 0.05)) and this result indicates the rejection of the null hypothesis (H0) and the acceptance of the alternative hypothesis (H1). And the value of the F-test statistic between balancing performance programs and developing investment projects amounted to (76.107), and its probabilistic value is (Sig.= 0.000), which is less than the level of significance, and this means that there is a significant effect of balancing programs and performance on the development of investment projects. In order to achieve the first and most important function of the budget, which is planning, it is necessary to adopt the budget of programs and performance in preparing the general budget for the advantages that can be achieved, foremost of which is providing a clear and detailed picture of the unit's management about the programs, activities and expenditure related to them. Officials in the Ministry of Finance and Planning must prepare a proposal appropriate to the application and commensurate with the Iraqi situation, in which the program and performance budget is approved in preparing the general budget, including all government units, and its application should be gradually to enable government units to absorb the requirements of application and overcome the obstacles that appear during implementation, and work on Training qualified cadres to work according to the proposed mechanisms for implementation.

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