

**ФИНАНСЫ, ДЕНЕЖНОЕ ОБРАЩЕНИЕ И КРЕДИТ:
ТЕОРИЯ, МЕТОДОЛОГИЯ
И ИНСТРУМЕНТЫ УПРАВЛЕНИЯ**

**FINANCE, MONETARY CIRCULATION AND CREDIT:
THEORY, METHODOLOGY AND TOOLS OF CONTROL**

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**Factors influencing trajectories of performance-program budgets:
survey in municipalities of the middle Euphrates provinces of Iraq**

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Abstract. The paper presents the analysis and determines factors effecting the budget program implementation, which leads to decrease the efficiency and effectiveness for budget outcomes provided to public. The importance of a municipality budget program is related to the standards of population living, thus obstructing the implementation of programs cause a direct negative impact upon people's life. Municipalities seek to optimize the use of resources and allocate them to the planned programs in order to obtain the best results in terms of quantity. Distribution of financial allocations to the planned projects is one of the most important steps in preparing the budget. A negative impact of some factors on the budget programs implementation is proved. There was used a questionnaire to investigate the managers and employees from the related department as accountants, administrators, engineers, and auditors in municipalities of the middle Euphrates of Iraq. Basically, there were interviewed the department managers to design factors affecting the implementation of budget programs and preparing questioners for their employees. There was suggested the hypothesis for the research and determined the factors influencing budget programs trajectories rather than quality or quantity. Among the most important recommendations are emphasized the protection of municipal departments from political parties' interference, increasing coordination between the municipal departments and the central and local governments, and rehabilitating the controlling system.

Keywords: budget programs, performance budget, financial priorities, budget trajectories, influencing factors

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Научная статья

**Факторы, влияющие на ход выполнения бюджетных программ:
исследование в муниципалитетах провинций Среднего Евфрата (Ирак)**

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Аннотация. Проведен анализ, и выявлены факторы, оказывающие влияние на реализацию бюджетных программ, что приводит к снижению эффективности и результативности бюджетных программ для населения. Актуальность муниципальной бюджетной программы связана с низким уровнем жизни населения, что препятствует реализации программ, оказывает прямое негативное влияние на жизнь людей. Муниципалитеты стремятся оптимизировать использование ресурсов и выделять их на запланированные программы, чтобы получить наилучшие результаты с точки зрения количества. Распределение финансовых ассигнований на запланированные проекты является одним

из важнейших шагов при подготовке бюджета. Подтверждается наличие негативного влияния некоторых факторов на реализацию бюджетных программ. Используется анкета для опроса руководителей и сотрудников смежных отделов, таких как бухгалтеры, администраторы, инженеры и аудиторы, в муниципалитетах среднего Евфрата (Ирак). Опрос проведен в основном для руководителей отделов с целью определения факторов, оказывающих влияние на реализацию бюджетных программ, и подготовки респондентов среди сотрудников. Предложена гипотеза исследования и установлены факторы, влияющие на траектории бюджетных программ, а не на качество или количество. Среди наиболее важных рекомендаций отмечены защита муниципальных департаментов от вмешательства политических партий, усиление координации между муниципальными департаментами и центральными и местными органами власти, а также восстановление системы контроля.

Ключевые слова: бюджетные программы, исполнение бюджета, финансовые приоритеты, бюджетные траектории, влияющие факторы

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Introduction

Municipality is considered a first entity that can provide sustainability and introduce services for the welfare, as the population depend on its programs to meet their living requirements. Municipality doesn't need only financing to introduce services for people, there are many third world countries that have good financial returns, but they cannot change their citizen's lives for better; they need to establish well planned programs, better implementation and better reviewing for their budgets. However, the program implementing faces more difficulties due the different affecting factors.

While the managers aim to make optimum use of resources, allocate and use their finances in order to achieve the best operating results, the budgets remain the most important tool for participating in the planning process and provide the best way to achieve the goals and objectives through periodic evaluation of their activities [1]. Moreover, the budgets help governments to control expenditure, predict what can be achieved in the near future with best utilization of available resources through setting down the next year programs. All those can be achieved only when the programs are executed as they are planned. Budget program implementation is impacted by factors that prevent the achievement of the goals. Shaw compared the budgets of the Organization of Economic Cooperation and Development OECD member countries: Canada, Ireland, Netherlands, the United Kingdom and the United States. In each case, three dimensions of performance budgeting are analyzed: performance information and monitoring, evaluation, and review of expenditures in accordance with the state budget program allowing the government to quickly and responsibly set and fulfill complex financial objectives [2].

Establishing budget programs requires highest possible level of planning programs professionalism in order to direct budget to a path of improving the life quality of population. Preparing the program on considering budgets trajectories and including housing, paving roads, delivering drinking water to the population, delivering other necessary services to residential areas, providing tourist and green areas, afforestation campaigns, removing and destroying waste far away from

residential areas can provide job opportunities. Subsequently preparing and implementing programs in better manner leads to the better outcomes, and further to the better life quality.

Suresh (2016) confirmed the influential relationship of designing program for performance budgeting on the quality of managerial accountability [3]. We can mention that good preparation for budget programs helps to support controlling and accountability during its programs implementation and reviewing, thus it achieves the expected goals leading to sustainability of society development. So, the factors affecting the budget program's direction prevent the achievement of the above-mentioned goals.

Several systems have appeared in various countries of the world used in preparing the state's general budgets, such as a traditional budget system (item budget), a zero-budget system, a planning and programming budget system, performance base budget and program-performance budget systems. The topicality of the paper comes from determining of the factors influencing and changing the budget program plans.

Budget Directions

Budget Trajectories are related with performance, outcomes and faithful implementation of the budget programs, and we need to explain in this part the concepts of the performance base budget (PBB) and of the program performance budget (PPB). Both of them depend on the achievements and people life requirements within preparing budget as bases to prepare their programs. Discourse on the importance, similarities and differences in these budget will be presented further.

1. Performance base budget PBB.

The modern perspective of budgeting is using the budget as an improving performance tool and financial allocation art instead of authority determination as before through measuring and comparing between planned objectives with achieved outcomes. Governments are required to provide better services, which can be achieved through distribution of expenditure priority in improving effectiveness and efficiency that need continuous reviewing the outcomes using budget

as information resources. Ouda (2013) noticed that improving performance needs to improve the useful information. Hence, the government should perform radical changes in the public administration system. The examples of such reforms are: 1. Managerial changes; 2. Accounting changes; 3. Budgeting changes [4–6]. Moreover, Suresh (2016) considered that the performance budget played an important role in the process of introducing and providing information to the relevant authorities for managerial accountability.

Governments need to increase services in terms of quantity and quality, when increasing of the financial resources is sometime impossible, then PBB focuses on budget, management and accountability not only for input (as old budget system). However, it focuses on input and distribution of fiscal priority [7]. Later, Andrei Petroia (2017) added that PBB is a developing practical connection between program funding levels and their expected results [8]. On the other hand, Meily & Dalimunthe (2015) considered the results managing to be one approach to improve the performance of the public sector in the budget, other methods to distribute responsibility on outcomes compare are: Strategic Planning (identifying core missions and goals of government) and Performance Information (using government measures to manage and improve performance). There are identified three main uses:

1. Increasing public accountability,
2. Managing for better performance;
3. Improving resource allocations [9, 10].

Performance base budget is an attempt to provide goods and services at the highest level of efficiency and effectiveness by the government to its citizens, through continuous review of operation results in comparison with planned programs (the expected outcomes are relative to the amount of money spent) [11, 12]. Consequently, PBB is a procedure or mechanism leading to strengthen a link between the funds expended with output impact and/ or outcome for the government agencies and organizations, allocation of cost base on formal performance information. Moreover, the efficiency of the allocation and productivity of governmental expenditure can be improved. According Cohen, Karatzimas (2014), PBB is expected to significantly assist the public managers and politicians in better assessing usefulness, effectiveness and efficiency of several central government functions [13].

Performance Measurement Information.

Performance base budget depends generally on the evaluation of previous budgets provided through gathered information aiming to communicate a better strategy of measuring the performance of the financial and non-financial balanced ways and motivating goals achievement with understanding between managerial levels, consequently achieving individual and collective satisfaction, according to Meily and Dalimunthe (2015) who classified the performance measurement information into 2 types: financial information and non-financial information.

Financial information is taken from the financial statement at end periods that are finally compared with the budget information and focuses on a revenue variance and expenditure variance that determine the variances factors, relating with cost control over the programs and activities. Non-financial information is a comprehensive performance measurement technique done by the scorecard balanced performance scored. Economic standards such as efficiency, effectiveness, transparency and public accountability are considered as a tool to performance measurement. According to Madjid (2013), there are six criteria areas that should be considered to be used in performance budgeting process: 1 - using performance data needed to improve capacity; 2 - determining the required performance size relative with the existing power; 3 - obtaining an input from suppliers; 4 - carrying up strategic planning for integrate information; 5 - increasing the performance data transparency; 6 - designing a flexible system for long periods [14]. Consequently, PBB adopted on historical outcomes to plan the next budget, high correlation between past outcomes and next plans gives a significant, useful, better plans implementation and best fiscal priority then sufficient utilization of available resources.

2. Performance and program budgeting PPB.

Performance and program budgeting (PPB) is used to improve performance through establishing programs and financial allocation for the next period by the top management. Khaleel (2019) stated that it helps to ensure that the unit is performing its assigned responsibilities in an efficient and effective manner, in order to increase interest and oversight in public service quality, when Alaa and Magdi (2017) pointed that the program and performance budgets are used by the public sector organizations, which help improve the efficiency and effectiveness of public spending by linking public sector funding to the results and systematically using the program performance information [15, 16]. On the other hand, Robinson (2013) defined it as public sector financing mechanisms that use official performance information to link funding to the outputs (outputs and/or outcomes) in order to improve performance [17].

As one can see, the concept of the program and performance budget refers to the allocation of costs more in line with work requirements for greater control and measuring of work, efficiency, and/or effectiveness [18, 19]. Gannam (2006) explained the proper efficient and effective allocation of resources through adequate planning and implementation of specific programs and activities, thus measuring productivity and establishing an appropriate monitor mechanism in such a way as to ensure control of governmental spending [20].

Performance and program budgeting differs from the traditional budget approach in preparing, reviewing and presentation, rather than allocating expenditure in basic on the expected outcome from activities and provided services. Moreover, Alaa, Magdy (2017) mentioned that this type of budget includes a complex network of relationships between the input, output and

outcomes, which links the available resources to the expected results. Performance and program budgeting sets out the necessary estimates for all the company's programs functional areas to be implemented, as well as the amounts to be obtained with the allocation of the necessary amounts for each program [21, 22].

Performance and program budgeting also (Jafer (2010)) helps the economic benefits, social and political concerns and fiscal controlling [23]. It focuses attention on the projects and completed works rather than the means of doing work, it also depends on the classification of its data on government plans more than its reliance on the classification of goods and services that it buys for this purpose, in addition to submitting suggestions that can be made to this system in order to achieve its objectives, one of the basic and vital matters will be to know and follow up on their revenues and expenditures, control them, and obtain the necessary data to develop the economic plans that carry out to reach the economic growth required of them by the government. Consequently, Kwon (2018) found a strong correlation between using of performance targets in budget negotiation and decreasing of corruption and debt in the country [24].

Adopting PPB requires to determine four major elements, according Mark (2013), which are: 1 - setting of existing program structure in widely context of strategic budget planning and medium-term budget frameworks; 2 - redesigning and refining program restructures; 3 - improving of cost budget system with associated skills; 4 - introducing of new accountability system and budget incentives [17].

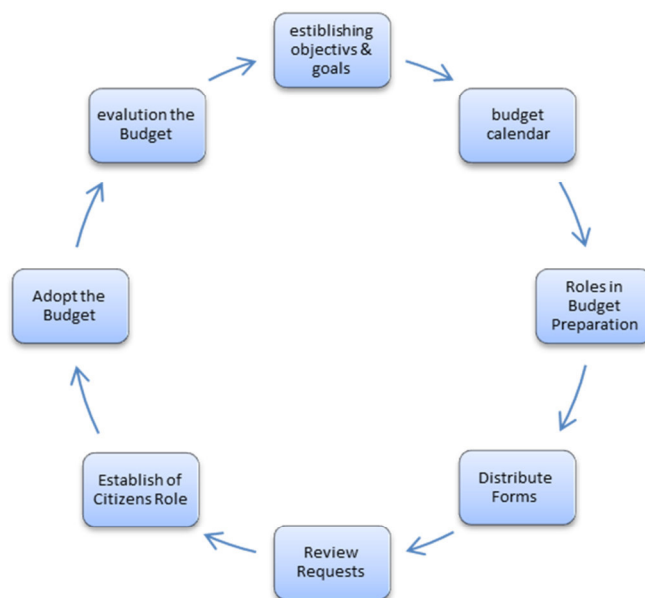
Petroia (2017) added that the budget programs

often focus on the long-term projects, which link revenue and expenses for the long-term goals, objectives and strategies. Moreover, it determines the outcome for its programs [8]. When Kwon (2018) divided three steps of strategic planning process for budget base on future period perspective, first, long-term (from 5 years and more) represents sustainability of government activities requiring long-run budget strategy. Second, medium-term (2 - 4 years) considers a whole government analytical strategy, strategic goals and strategic action plan requiring fiscal objectives.

Program budget process.

Budget programs consider a major important element to provide better performance, which can implement the programs as top level management visions. It is a basic budget trajectory that gives intersection for planning and performance evaluation. It is a classification of all activities to lay down ways in a manner which objectives and goals are achieved. Hence, the program structure gives organizing all activities into a hierarchy of functional categories [8]. On the importance of defining the outlines of programs by higher authorities Robinson (2013) mentioned there are programs and subprograms [17]. The financial priorities of programs are determined by the higher authorities such as the parliament or the ministry. When, subprograms are determined by the same sub departments. Moreover, they depend on the nature of the key expenditure prioritization choices facing the government concerned.

Figure below shows the process budget steps cycle, which start in establishing of objections and ending in implementation and monitoring budget, then turn back to first step once again.



The process cycle of program budget

Resources prepared by authors.

We can mention that PPB has more accuracy in distributing the financial allocations through adopting individual programs inside budgets, establishing programs depend not on base only historical information comes from last budget implementation. However, when using past information in the cost of control, the plans for the future are required.

Methodology

According to the data mentioned in the above literature review and our interviews with accounting department managers, we designed questioners for employers in the research sample municipalities relating with factors that effect on implementing budget programs. The factors are classified into two groups: external and internal. The external factors include local government interventions, central government interventions, political parties' interventions, changing the dollar price and environmental disasters. The internal factors include the system of internal control, corruption, employees' effectiveness and efficiency that design, implement the programs and accountants' awareness in other related sciences for who prepare budget, in order to test the following hypotheses:

- a negative significant relationship between interventions of local and central government upon budget programs implementation;
- a negative significant relationship between environment factor and budget programs implementation;
- a negative significant relationship between value changing for currency and budget programs implementation;
- a negative significant relationship between employees' skills with controlling system and budget programs implementation.

Researchers used the questioner for different level of budgeting employees and auditors in the research sample municipalities to determine the influencing factors on budget program, those factors always come to change fiscal priorities between planned programs, thus changing the budget direction. The research sample areas are cities of Al-Najaf, Karbala, Diwaniyah, and Babylon. Investigation was conducted by a group of those municipalities' employees including departments of accounting, management, auditing and engineering related to budget execution and implementation. Recently they were interested in adopting the program and performance budget after a long time suffering from using the traditional budget. A study period lasted from Oct. 2020 to Mar. 2021.

Research Results

We sent 120 soft copies of questioners for research sample employees by Google questioner, but only 111 were filled. Finally, analyzing and examining data was done through Statistical Package for the Social Sciences (SPSS) program. Although, the Cronbach Alpha value was calculated as 0.863 in the reliability test performed to determine the reliability and validity of the data.

Table 1 shows the mean for answers between (4.46) to (3.86), it presents respondents' opinions of research sample municipalities are preparing budget in line of the citizens' needs and a good coordination between a related department for discussion purpose. We can see the mean of Q1 (4.03) less than Q2 which is (4.14) where it gives an indication that municipalities consider citizen's needs more than program return, because they get most of the financial support from the central government.

Table 1

Budget programs preparing N = 111

No.	Question	Mean	S.D.
1	Budget programs are prepared on the basis of the priority of the expected financial returns of the program	4.03	0.639
2	Programs are prepared on the basis of the primacy of the human need for the services provided (the number of the population benefiting from the program or the necessity of the program despite the few beneficiaries from it)	4.14	0.707
3	Programs are prepared in consultation with specialists from the relevant authorities, such as the engineering and planning departments, and others	4.14	0.707
4	Those charged with preparing the budget have the necessary skills such as forecasting, management and planning	4.46	0.644
5	Budget achieves all visions and goals drawn from the relevant authorities through the implementation of its programs	3.89	0.692
6	The administrative authorities link responsibility centers with revenues and expenditures by reviewing the performance of budget implementation results	3.86	0.667
7	Preparing budget programs on the basis of rationalizing spending and best resources utilization	4.32	0.776
8	Reducing the planned costs of preparing programs to the lowest possible cost	4.16	0.640
9	Management reviews the previous program results, determines variances and identifies their reason continuously	4.38	0.633
10	Analyzing of variances for previous budgets to benefit them in improving future programs	4.16	0.920
	Average	4.1541	0.34609

Alrawazqee A. S., Tsakhanova T. T. Factors influencing trajectories of performance-program budgets: survey in municipalities of the middle Euphrates provinces of Iraq

Table 2 shows the answers related with the factor interventions of the local government in preparing and implementing the budget programs, analyzing the answers shows a broad agreement regarding the local government's intervention in preparing and imple-

menting budget programs, where the mean was between (4.64) and (3.16), which can indicate that local government's intervention in improving and reviewing programs is not at high level.

Table 2

Related first factor interventions of local government N = 111

No.	Question	Mean	S.D.
11	The local political parties intervene to change the priorities of some of the projects planned in the budget	4.19	1.014
12	Local governances present programs out of budget and ask to implementation	3.46	1.292
13	Local governances change the type and quantity of programs in order to improve their efficiency	3.16	1.032
Average		3.6036	.57122

Table 3 shows the analysis of interventions' answers of the central government factor (second factor), the mean is between (3.68) and (3.59) which shows the agreement between the respondents about the central

government impact upon budget programs. This impact resulting of petrol price changes in global market along with global petrol market fluctuations.

Table 3

Second factor related interventions of central government N = 111

No.	Question	Mean	S.D.
14	There is a conflict between the visions of central and local government about budget programs which lead to change some of them	3.59	.918
15	Central government (through controlling bodies) evaluates results of previous program results to improving future programs	3.68	.992
16	The central government changes or replaces planned programs before voting them in Parliament	3.62	.821
Average		3.6306	.69971

Table 4 shows the mean of the third factor (environment factor), which is between (3.36) and (3.08). This indicates the existence of an environmental

impact on changing of budget program paths, but not very impressive.

Table 4

Third factor related environmental effect N = 91

No.	Question	Mean	S.D.
17	The department leaves incomplete planned projects in order to provide financing for other projects that require fast implementation for urgent environmental reasons	3.68	1.019
18	The department replaces not started projects with other projects that are not allocated within the budget programs due to emergency climate reasons	3.08	1.129
Average		3.3784	.94440

Table 5 shows the analysis answers on changing the currency value versus dollar (fourth factor), its mean is between (4.03) and (3.57), which indicates

changing in exchange rate of dollar leads to delaying or disrupting the implementation of some programs.

Table 5

Fourth factor related changes in currencies value N = 91

No.	Question	Mean	S.D.
19	Changing of dollar price against local currency causes some projects to be delayed or halt their implementation	4.03	.889
20	Changing of dollar price versus local currency changes the costs of some programs, which leads to replace them or late their implementation	3.57	1.133
Average		3.7973	.90045

Table 6 shows a compatibility of the answers to the fifth factor (controlling system) for no effect for corruption on budget programs as (1.26), it is an indication of incompatibility responses to the lack of corrup-

tion influence on program implementation. When answers about controlling level were (3.62), this indicated that respondents had an acceptable conviction in their control system.

Аль-Равазки А. С., Цатхланова Т. Т. Факторы, влияющие на ход выполнения бюджетных программ: исследование в муниципалитетах провинции среднего Евфрата (Ирак)

Table 6

Fifth factor related controlling system N = 111

No.	Question	Mean	S.D.
21	There is no effect for financial corruption on planned budget programs implementation	1.68	.776
22	Your department has adequate level of financial controlling and administrative, which helps to improve program implementation performance	3.62	.821
Average		2.6486	.64876

Table no. (7) shows the answers related to the sixth factor (employee's awareness) which were between (3.75) and (4.11). This indicates that there is an impact

of employees' awareness of other related knowledge to improving the performance of budget programs implementation.

Table 7

Sixth factor related employee's awareness N = 111

No.	Question	Mean	S.D.
23	The employees have required qualifications for implementing the budget programs and activities	3.57	.827
24	Budget employees have an acceptable level of knowledge of other related sciences such as engineering, planning and management, which contributes to enhancing the performance of budget planned programs	3.73	.894
25	Developing budget employees skills in other related sciences regularly, helping to improve budget program preparation	4.11	.731
Average		3.8018	.62016

Table 8 shows a correlation between influencing factors upon preparing and implementing the budget programs, we can see highest positive correlation (0.770) from central government on budget programs, that is because it provides most of budget financing, when we can see first factor correlation at (-0.641) that mean high negative impact because local govern-

ment more influencing by political parties. Hens the have negative interventions upon preparing and implementing budget program as they are like. Moreover, the lowest correlation comes by the third factor (environmental impact) at (0.358) because Iraq climate is moderate and does not carry a lot of environmental surprises like earthquakes, floods, or forest fires.

Table 8

Shows factor's Correlation

		XX	Y1	Y2	Y3	Y4	Y5	Y6
XX	Pearson Correlation	1	-0.641*	0.770*	0.358*	0.529*	0.614*	0.616*
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000
	N	111	111	111	111	111	111	111

* Correlation is significant at the 0.01 level (2-tailed).

Tables 9, 10 show F test (66.765) at significant (0.00), when T test is (1.362) at significant (0.017) less than T table (2.358), which indicates a validity of the

research hypothesis, which is the effect of the above factors on changing directions of planned budget programs.

Table 9

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6.933	1	6.933	66.765	.000 ^b
	Residual	11.318	109	.104	.000	.000
	Total	18.251	110	.000	.000	.000

^a Dependent Variable: YY.

^b Predictors: (Constant), XX.

Alrawazqee A. S., Tsakhlanova T. T. Factors influencing trajectories of performance-program budgets: survey in municipalities of the middle Euphrates provinces of Iraq

Table 10

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1	(Constant)	.504	.370	1.362	0.017
	XX	.725	.089	.616	.000

^a Dependent Variable: YY.

Conclusion

Budget programs considered a future operation planning and allocate resources, when implementation programs considered really action that can achieve expected outcomes, high coordination between planning vision along with implementation tools and techniques give high results sufficient. Based on the analysis of answers and interviews with relevant department managers, we indicated the municipalities depend mainly on central funding for the carry out of their programs, which leads to lack interest in self-financing projects. Consequently, central financing is often unable to finance all the main basic programs associated with the lives of citizens, we see there is an urgent need to increase interest in self-financing investment projects in order to provide appropriate services to the population. Staffs of municipality departments have an acceptable level of skills required in preparing and implementing budget programs but they are suffering from political parties pressure to push them a special benefits achieving, then it reduces the efficiency and quantity of planned programs presented to public. We believe it is necessary to protect these municipalities from political partisan pressures that impede the implementation of required programs or decrease its quality. Protection municipalities can be achieved by

rehabilitating exist controlling system and issuing strict penalties against those political parties have intervene with municipal operations.

Despite the periodic review of the planned programs in the budget and comparison of costs with the results achieved. However, the efficiency results are not satisfactory for public and cannot be improved, that because of Central and local government budget instructions which need for high level of corporation between budget center in municipality and related bodies in central and local government. Other factor facing budget trajectories is sudden changing of currency value; it is globalization problem, as it greatly affects projects that need to import goods or services.

Environmental factor indeed has the lowest impact upon the budget program direction that can be mentioned through review of answers' analyses, but it requires financial allowance using when they are need. Finally effect of financial corruption on budget programs implementation is very clear through the above investigation. We think it is very important to improve the controlling system through using the computer audit techniques, electronic disclosure, editors' skills, expand audit powers, strengthening judicial procedures for those neglected financial and administrative performance, and links between audit centers responsibilities.

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