

The effect of modernizing the state's public budget system in reforming public administration and fighting corruption -an analytical study of the Iraqi experience -

أثر تحديث نظام الميزانية العامة للدولة في اصلاح الإدارة العمومية ومكافحة الفساد
-دراسة تحليلية للتجربة العراقية-

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Received: 2020/02/16; Accepted 2020/10/25

Abstract: This research paper analyzes the importance of modernizing the public budget system in the State of Iraq and its implications for performance efficiency and combating corruption, as we have pointed to the imbalances of the traditional budget applied in Iraq by analyzing its structure from 2009-2018, in addition to the public administration reform program that Benefited from the technical and financial support granted by the European Union and the World Bank, we came to the need to move from the traditional budget to the performance budget and programs to enhance the efficiency of administrative performance and apply the principle of transparency and accountability to reduce administrative and financial corruption.

Keywords: Traditional budget; performance and program budget; performance efficacy; corruption

Résumé: Cet article vise à mettre en évidence sur l'importance de la modernisation du système budgétaire public dans l'État irakien et ses répercussions sur l'efficacité des performances et la lutte contre la corruption, comme nous l'avons souligné les déséquilibres du budget traditionnel appliqué en Irak à travers une analyse de sa structure de 2009 à 2018, en plus du programme de réforme de l'administration publique qui a bénéficié d'un appui technique Et grâce aux financements accordés par l'Union européenne et la Banque mondiale, nous avons atteint le besoin de passer du budget traditionnel au budget des performances et des programmes pour améliorer l'efficacité des performances administratives et appliquer le principe de transparence et de responsabilité pour réduire la corruption administrative et financière.

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Mots-clés : Budgettraditionnel ; performance et budget programme ; efficacité de la performance ; corruption

ملخص: هدفتنا من خلال هذه الورقة البحثية الى تسليط الضوء على أهمية تحديث نظام الموازنة العامة في دولة العراق وانعكاساته على نجاعة الأداء ومكافحة الفساد، حيث اشرنا الى اختلالات الموازنة التقليدية المطبقة في العراق من خلال تحليل هيكلها من 2009-2018، بالإضافة الى برنامج اصلاح الإدارة العمومية الذي استفاد من الدعم التقني والمالي الممنوح من طرف الاتحاد الأوروبي والبنك الدولي، توصلنا الى ضرورة الانتقال من الموازنة التقليدية الى موازنة الأداء والبرامج لتعزيز نجاعة الأداء الإداري وتطبيق مبدأ الشفافية والمساءلة للحد من الفساد الإداري والمالي.

كلمات مفتاحية: موازنة تقليدية؛ موازنة الأداء والبرامج؛ نجاعة الأداء؛ الفساد

I- Introduction :

The general budget is considered one of the most important financial tools affecting economic and social life, but it faces many difficulties during the implementation process, especially with the security instability of Iraq and the effects, it left as widespread corruption, which leads to the failure to achieve the goals of the general budget.

Therefore, the necessity of updating the general budget of Iraq according to which its affairs are reorganized and reconsidering the formation and design of its structure and its classification, as it means changing its goals and mechanisms for allocating its expenditures and revenues to ensure the achievement of the effectiveness of public administration, these last that the government must adopt a strategy to reform from financial and administrative corruption, including It serves the goals of the general budget.in this research we will studyThe effect of updating the general budget of the State of Iraq on the effectiveness of the administration and the fight against corruption, By answering the following question:

How can the modernization of the budget system to increase the efficiency of public administration and the fight against corruption?

Two hypotheses can be developed to answer the above question:

Hypothesis 1: The implementation of the traditional budget in Iraq is a form of administrative corruption related to waste of money and this is due to poor planning.

Hypothesis 2: Applying the program and performance budget can increase the effectiveness of administrative and financial performance by relying on the principle of transparency and accountability.

To test the correctness of the hypotheses and answer the problematic,we have to highlight:

I.1.Theoretical framework for the budget system in Iraq:

Budget is the effective tool for preparing and implementing programs and plans that reflect the main goals that any organization aims to achieve in order to reach results, it has been known since ancient civilizations, such as the Mesopotamian civilization, the ancient Egyptian civilization, and the civilizations of the Romans and China, as well as the Arab Islamic civilization, especially when more conquests and funds were available and the need for spending increased.

I.1.1.The concept of the state budget:

-The French Accounting Law defined it as "The budget is a document for forecasting and approving annual revenues and expenditures for the state or for the types of services that are also subject to the same legal rules and regulations" (El-louzi & Faycel, 1998, p. 14).

- The modern concept defined it as "a detailed estimate of the state's expenditures and revenues for a future period of time, usually a year, approved by the competent legislative authority, which represents a financial expression of the economic and social goals that society seeks to achieve"(Said Abd el aziz, 2008, p. 571).

-The general budget is defined according to the Law of General Accounting Accounts in Iraq No (28) for the year 1940 as amended: "The tables that include estimating imports and expenditures for one fiscal year are specified in the budget law"(Law, 29/4/1940).

I.1.2.Preparing the general budget in Iraq:

The stage of preparing and preparing the general budget in Iraq goes through several stages, the most important of which were determined according to many constitutional texts and legal articles as shown in the following table:

Table (1):The stages of preparing the general budget in Iraq

The month	Stage
May	The Minister of Finance issues a report on fiscal policy for the following year and submits it to the Council of Ministers for approval
June	The Minister of Finance, in consultation with the Minister of Planning, designs the financial policy objectives of the spending units for the purpose of preparing its budget based on policy priorities
July	The spending units submit the request to the ministries of finance and planning for the purpose of allocating the funds
September	The Minister of Finance prepares the draft federal budget and then submits it to the Council of Ministers

October	The cabinet then discusses the bill and approves it
December	After approval of the general and supplementary budget, it shall be published in the Official Gazette

Source: Prepared by the researchers, depending on Financial Management and Public Debt Law No. 94 of 2004, Iraqi FactSheet No.3948

I.1.3.Tabulation of the general budget in Iraq:

The budget of the (traditional) items is followed by Iraq since 1921 until now, and it is a budget based on the size of the expense and not on its purpose, and it is classified in an orderly manner that provides information and providing data on the size of both: (Al-Khafaji, 2011, p. 51)

-the expenditures and is according to the economic basis (and is divided into operational and other expenses Investment), According to the administrative basis (the budget is divided into main groups representing each group a specific ministry) and According to the type of alimony related to government spending trends (employee compensation, goods and services, benefits, benefits, grants, social benefits, pension fund, war compensation).(Draussi, 2006, pp. 203-204)

-Revenues, which are in accordance with public revenues (tax, non-tax, revenues from oil and gas, natural wealth, wages, sale of assets) and with exceptional revenues (internal and external loans, fines, internal and external grants).

I.2.The necessity of moving from the budget of items to the performance and programs budget:

The Iraqi government had to modernize its budget system due to government performance faltering and lack of clarity of targets to a more efficient budget.

I.2.1.Item budget imbalances:

The causes of traditional budget imbalances can be illustrated by analyzing the following table:

Table (2): Analysis of the reality of the structure of Iraqi budget revenues and expenditures (2009-2018) (Million Iraqi dinars)

The year	Planned revenue (1)	Actual revenue (2)	Excution percentage 3=(1):(2)	Planned Expenditures (4)	Actual Expenditures (5)	Excution percentage 6=(4):(5)
2009	50408215	55209353	45.4	96165523	52567025	77.7
2010	61735312	70718223	115.8	84657467	70134201	89.5
2011	80934790	103989089	19.5	96662766	78757666	91.5
2012	102326898	119817224	103.7	117122930	105139576	94.8
2013	119296663	113840076	277.7	138424608	119127556	94.5
2014	*	105553850	-	*	112192125	-
2015	94048364	66470252	13.1	119462429	70397515	66.2
2016	81700803	54409269	113.2	105895722	67067433	78.7

2017	82069669	77422172	75.7	107089521	75490115	82.2
2018	91643667	106569834	55.4	104158183	80873188	91.5

Source: Prepared by the two researchers, based on data from the Iraqi Fact Sheet Newspaper Number:4430,4460,4485,4569, Iraqi Ministry of Finance.

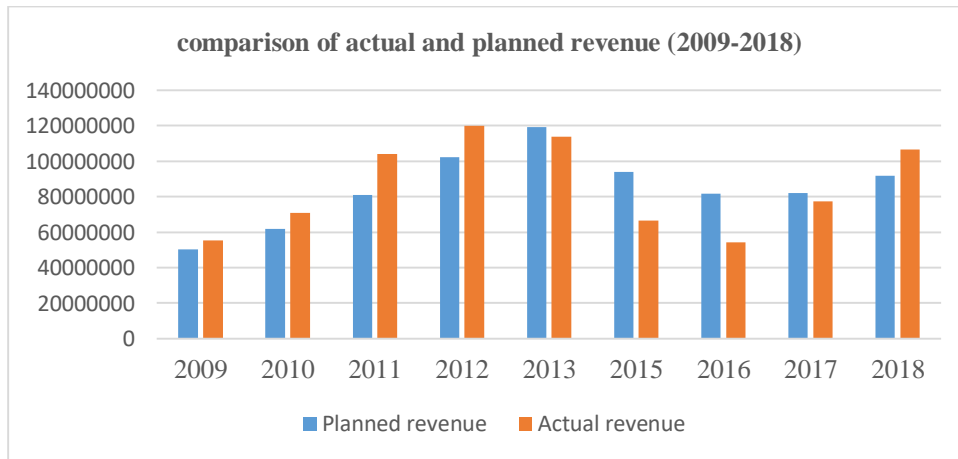
*The 2014 budget was not approved due to political problems

Comment:

Table (2) shows the planned and actual expenditures, the planned and actual revenues and the rates of their implementation. We note the inaccuracy in estimating the expenses and revenues, especially after the year 2015, there is an inflation of planned expenditures compared to the actual, The same for revenue.

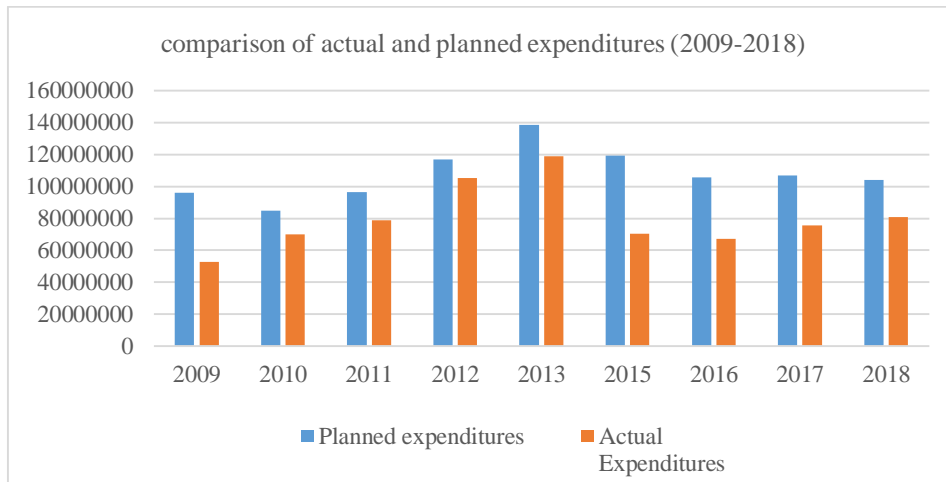
For more clarification, we note Figure (1) and Figure (2):

Figure (1): Comparison of actual and planned revenue (2009-2018)



Source: Prepared by the two researchers, based on data from the Table (2)

Figure (2): Comparison of actual expenditures and planned expenditures (2009-2018)



Source: Prepared by the two researchers, based on data from the Table (2)

Comment:

Through Figure (1), the actual revenues exceeded the planned except for the years 2015-2017, which reflects the inefficiency of the tax administration and dependence on rent revenue. Through Figure (2) reflects the weak ability of the state to spend these credits to implement its projects, In addition to several reasons:

- **The causes of traditional budget imbalances:**
 - Lack of planning and lack of clarity of goals: Budget organizers have focused their attention on stabilizing and disseminating the budget according to the purpose of spending, and lack of interest is related to policy development in this type of budget. For the general goals of the state and the priorities of government programs.
 - Dependence on the bargaining method: Given the absence of objective criteria for the distribution of funds between the expenditures of the ministries and various government departments in the traditional budget, the bargaining method has become the dominant one, as ministries and departments exaggerate their needs of funds and the management of the public budget tends to reduce these estimates and after negotiation and bargaining Which is done during the discussion of the budget is reached amounts that will be approved.
 - Lack of flexibility when implementing and weak follow-up: the traditional budget does not provide sufficient flexibility when implementing, the credits are provided in the budget's sections and sections, and the ability to transfer from one item to another is not easy to require the approval of the higher authorities, as this budget lacks modern follow-up means to know what has been implemented of programs and projects and the extent to which they achieve the desired goals (Al-Azzawi & Abdul-Sahib, 2009, p. 285).

I.2.2. The trend towards updating the general budget:

Performance and program budget is among the recent budgets that came to reform the budget for items with the aim of focusing on measuring administrative efficiency and reducing expenditures when completing projects.

- **The concept of performance and program budget:** Its idea came in 1912 by the Taft Association in New York in the United States of America, and the idea was deepened in 1949 as a result of the recommendations of the Hoover Committee, and in 1994 he published a report on the National Conference of State Legislation in the United States of America and set a specific definition of performance-based budgets (P.B.B) It states: "Performance-based budgets are goals or

purposes that are used to explain the reason for spending money, as it is a method for employing resources to achieve specific goals based on program goals first, and results achieved second. Performance budget differs from traditional treatments in that it focuses on results Not on the money spent, or rather on what the money can buy, not the amount of money available "(Al-Bandour, 2004, p. 25).

- **Characteristics and features of the performance and program budget:**

- “Her interest in work and execution is more than oversight in the sense of the size and quality of the work done, and not the safety of disposing of the money that was spent on him legally”(Abdel-Khader Saud, 2016, p. 10).

- Linking it between the purchased items and the completed works, as they are classified according to projects, programs and services, and not according to the type of expense as intended in the traditional budget.

- Its interest in the goals pursued by the government administration, and in how it can define the goals in the form of programs and the form of the relationship it has with the state's fiscal policy(Shakara, 2012, p. 371).

- The (PBB) system provides information on past performance, which qualifies for allowing meaningful comparisons of actual and expected delivery.

- The (PBB) system gives the opportunity to evaluate special and regular programs, thereby achieving decision-makers or program managers that provide future and verifiable information in the budget (Robinson, 2013, p. 1).

- **The basic standards that make up the PBB system:**

The performance and program budget system includes a number of key elements that must be met:

- Input standards, the amount of materials used includes the total expenses and costs assigned to achieve a program.

- Output standards which mean the volume of goods and services provided to citizens

- Effectiveness standards, that are concerned with evaluation and how the program achieves its goals and objectives.

- Efficiency standards, which means by means of evaluating or comparing the number of outputs achieved per unit of income.

Most experts in public money have agreed that the main goal of the PBB is Accountability, whereby performance data and information used in the budget directs officials towards assessing quality, cost efficiency, and program effectiveness. and real help in preparing a good budget.

I.2.3. Requirements for switching from traditional to performance and program budget:

The starting point for preparing the general budget starts from complete clarity in the planning process by distributing resources and general needs in the first step, then the resources are distributed according to the priorities of these needs. Among these requirements we find:(Alkerkhi, 2015, p. 130).

- Restructuring the state's administrative apparatus, and this requires preparing the necessary studies for each of its units and defining its objectives, goals and work requirements, leading to a more efficient administrative structure in its performance.
- Create an efficient and active accounting system that determines the type of costs and how they relate to the activity outputs, i.e. on an accrual basis instead of a cash basis.
- Issuing a detailed guide clarifying all the procedures required in preparing the budget according to the performance and program budget system.

- Preparing competent employees who are able to advance the burdens and tasks that the budget preparation process will require.
- Determine the objectives that government departments seek to achieve in a clear, accurate and practical manner for easy-to-measure measurements.
- Dividing the unit's activity into jobs and each job into programs as the mechanism by which the goals are achieved.

- **How to prepare a performance budget:** We summarize the way to prepare it as follows:
 - Prepare the schedules for the goals of government agencies, then design the necessary programs to achieve these goals.
 - "Analyze the inputs and outputs of each program, then analyze the reality of the situation for each government agency"(Abdulrahman, Ghanim, & Kasim, 2014, p. 130).
 - Analyzing alternatives and selecting the best accomplished for the main objectives of the program, then determining the cost of each program in full for several years and estimating the annual financial needs for each program for the first year of the plan.
 - Defining performance measurement standards (financial, technical, and temporal performance standards).
 - Follow up implementation and assess the size and quality of the achievement, then submit periodic reports and make recommendations.

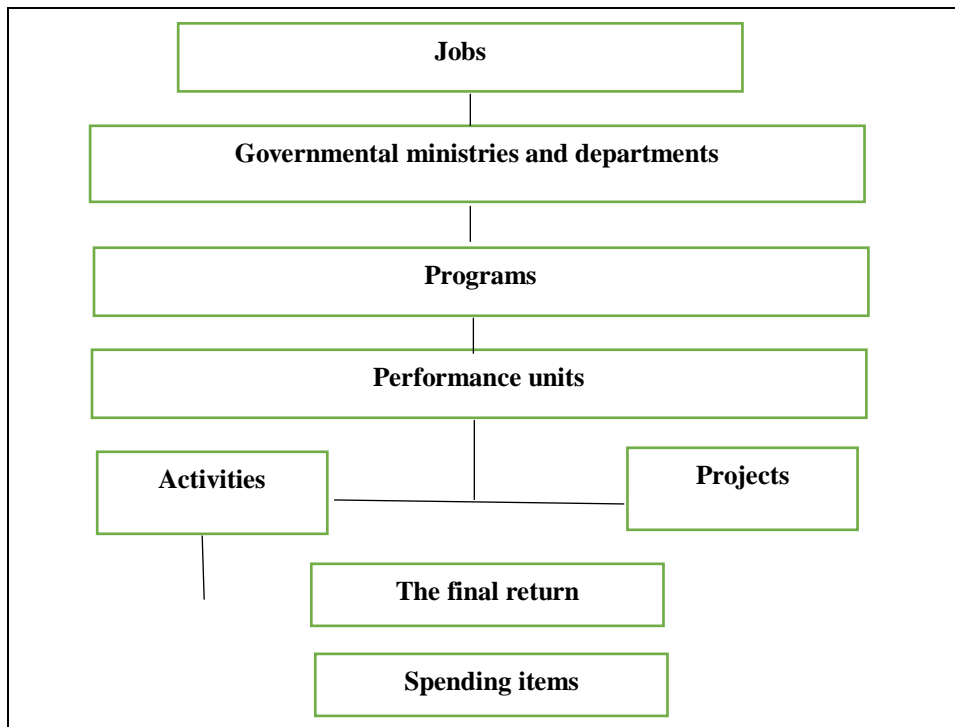
- **Performance and Programs Budget Tab:** The performance and program budget is concerned with the goals and not by the means of achieving these goals, and therefore its classification differs from the budget for the

items, as it is classified according to the following directions:(Al-Saabri & Moeen, 2017)

- ✓ Job tap: It shows the type of service or job, meaning the type of work performed by government departments (public services, defense, education, health, social security, etc).
- ✓ Programs tab: By dividing each job from jobs into a number of programs, such as health services carried out by the Ministry of Health, they are divided into programs (administration, research, health centers, outpatient clinics, ...).
- ✓ tap by projects and activities: where each program is divided into a number of projects or activities, and each project represents part of the work included in the program.
- ✓ tap according to effectiveness: by dividing each project into a number of activities, each of which indicates a specific work that distinguishes it from other activities within the same project.
- ✓ Tabs according to spending items: which displays the expenses that are in total the costs of any project within a specific program.

The following figure shows the tab chart according to the performance budget system.

Figure (3): The Performance Budget tab



Source:(Alkerkhi, 2015, p. 154)

I .3.The repercussions of the budget reforms on the effectiveness of public administration and the fight against corruption:

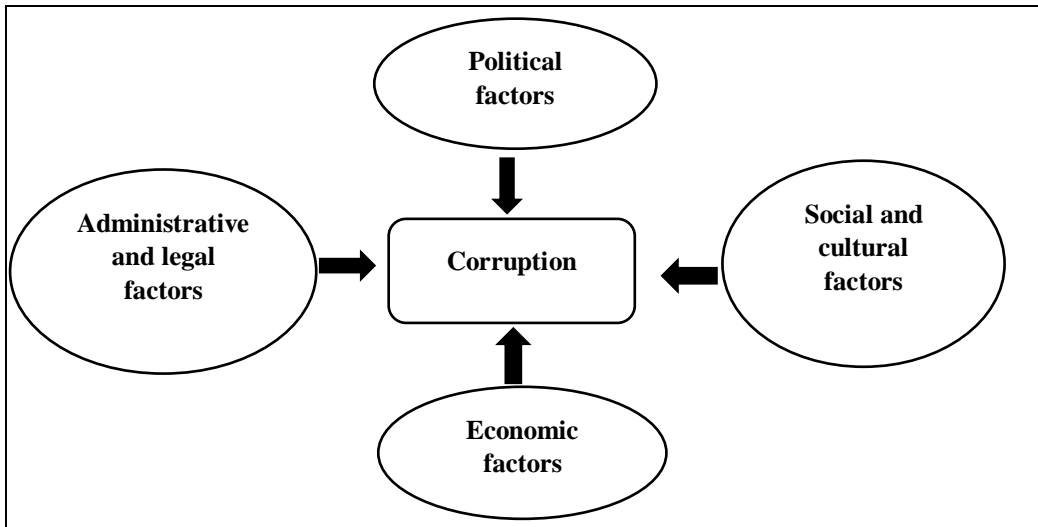
Iraq must reform its budgets and administrative performance, given the scale of financial and administrative corruption that it has suffered from for years.

I .3.1.Financial and administrative corruption:

Researchers believe that the phenomenon of corruption overlapped several economic, social, political and administrative factors, so we will address the concept of corruption and its most important manifestations and causes.

- **The concept of administrative and financial corruption:**
corruption can happen by exploiting the public position by appointing relatives, for example, within the logic of favoritism or requesting bribery or accepting it or stealing state funds directly, which affects and is affected by all factors as shown in the following figure (Mustafa Yousef, 2018, p. 11).

Figure (4): Factors affecting corruption



Source: Prepared by the two researchers.

- **The aspect of administrative and financial corruption:**
 - Political corruption, is related to violating the rules and provisions that regulate the political system and the loss of democracy. Corruption is also the allocation of financial resources in the state budget for a specific category and not others for the spread of patronage.
 - Financial corruption, is in violation of financial laws and instructions such as tax and customs evasion, smuggling of funds, bribery and waste of public money, such as what happens in spending the remaining budget funds by the

executive bodies in any form without returning them to the state's public treasury.

-Administrative corruption, related to administrative deviations and waste issued by the public employee during the performance of his duties such as extortion, forgery and slowdown in completing transactions in addition to the absence of control over the standards applied in the budget.

- **Reasons for administrative and financial corruption:**

Table (3): Analysis of the rank of Iraq globally, according to the Corruption Perceptions Index (2009-2018)

Years	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Rank /180	176	175	175	169	171	170	161	166	169	168
Scores /100	15	15	18	18	16	16	16	17	18	18

Source: Prepared by researchers depending on (wikipedia, 2019)(International.org, 2019)

Comment:

Through Table (3), we note that for the period studied 2009-2018, Iraq ranks last in the world in the corruption rate and in very weak degrees due to the bad security conditions in Iraq in addition to:

- The absence of transparency, as these countries are characterized by the absence of democracy to abolish the role of the media in order not to publish information that does not achieve its goals.
- Inability to be accountable, as the legitimacy of the existence of institutions working to hold the board of directors accountable in companies is associated with the exploitation of the judiciary, and in its absence there is no accountability.
- Excessive laws and barriers that governments may issue to increase bureaucratic complications and thus spread corruption (Abdul Basit, 2011, p. 148).

I. 3.2 Public Administration Reform:

The process of rebuilding Iraq faces many challenges, as the new government needs to move with caution if it wants to maintain macroeconomic stability and financial discipline. Public financial management reform has emerged as one of the main priorities of the Iraqi government.

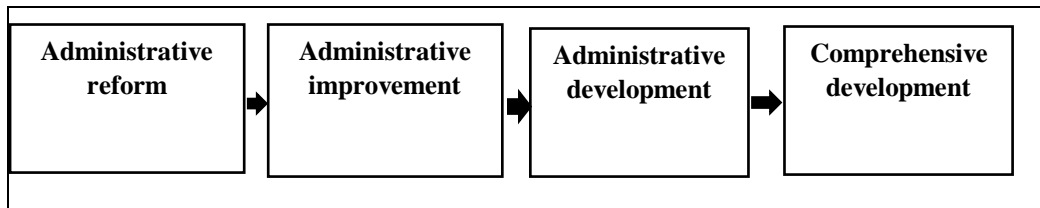
- **The concept of administrative reform:**

It is a political, administrative, economic and social effort aimed at making fundamental positive changes in behavior, systems, relationships, methods and

tools to achieve capacity development and the capabilities of the administrative apparatus in a way that provides it with a high degree of efficiency and effectiveness in achieving its goals.

Most experts also indicated that there is a time series, starting with administrative reform, then administrative development, then administrative and comprehensive development, as shown in the following figure:

Figure (5): the chronology of administrative reform



Source: Prepared by the researchers.

- **The justifications and objectives of the administrative reform:**

- To adopt strategic management directions in various fields of work through capacity development, organizations of the administrative apparatus.
- Adopting modern patterns and approaches in the organizational structure of the administrative apparatus to achieve flexibility and response to environmental changes.
- Spreading the concepts of administrative decentralization, moving away from the centralization of decision-making, and enabling executive departments to meet the needs of citizens.
- Expanding the use of modern technologies, especially in preparing the state's general budget and in its digitization of management.

I.3.3 Reflection of reforms on the effectiveness of public administration:

- **The European Union and World Bank program:**

In order to avoid wasteful spending, the government will need to ensure that its financial resources are allocated in a strategic manner based on a prioritized approach. In 2017, the European Union signed an agreement with the WorldBank to finance a three-year program to assist the Iraqi government in enhancing its public financial management (PFM) system. The EUR 15.6 million will be implemented by the World Bank and will offer technical assistance and capacity building to Iraqi counterparts.

The program builds on an existing \$41.5 million World Bank-funded project that was launched in 2017 that seeks to modernize public financial management systems in Iraq by enhancing transparency, cash management, public investment and procurement systems.

The new EU/World Bank program is predicated on 3 pillars and 9 sub-components that seeks to enhance coordination of multiple actors towards PFM reform; strengthen accountability and oversight of how public resources are managed; and confront corruption by improving the legal and regulatory framework in a manner that enhances transparency (Al-Mawlawi, 2018, p. 4).

- **The components of public financial management:**

- Establishing a Donor Coordination Committee to ensure that all PFM reform efforts are conducted under the auspices of the central government;
- Expanding coverage of the payroll information system and ensuring that all federal civil servants are issued a unique identification number to root out ghost and duplicate employees with the goal of implementing electronic payments to all employees by the end of 2020;
- Introducing technological tools to develop an e-procurement system to root out waste and mismanagement;
- Improving budget transparency through enhanced disclosures and more interactive public reporting on the federal budget;
- Raising the capacity of audit officials from the Board of Supreme Audit to improve oversight overspending;
- Enhancing anti-corruption mechanisms by introducing tools such as a national corruption baseline to help prioritize anti-corruption efforts.

- **Learning lessons from past experiences:**

It is important to note that addressing PMF in Iraq is not a new endeavor. The World Bank had approved a similar project back in 2009, and earmarked some \$18 million with the stated objective of “supporting the Government of Iraq’s efforts to develop a more effective, accountable and transparent public financial management system.” But by the time the project ended in 2013, it was clear that many of its desired goals had not been met. An independent review commissioned by World Bank concluded that the outcome of the project had been “moderately unsatisfactory”. It further goes on to state that “ownership of the reforms is the prerequisite of any progress in the execution and oversight of any public financial reform program. If you don’t have key reformers in the government and an identified constituency supporting the reform agenda throughout the implementation process, there is a risk that PMF reforms will not be initiated and achieved” (Al-Mawlawi, 2018, pp. 5-6).

II– Methods and Materials:

This study relied on the descriptive and analytical method. Therefore, we analyzed the actual situation of the general budget of Iraq for the total expenditures and revenues of the period from 2009 to 2018 and the reality of

administrative and financial corruption for the same period, leading to reforms of public administration for the last three years.

III- Results and discussion:

Through the above mentioned, and all what we have previously dealt with, we tried to answer the research question, by highlighting the reality of the traditional budget applied in Iraq and the need to update it to improve the performance of public administration and thus reduce corruption. In fact, we have found: The budget system in Iraq depends on the inputs instead of focusing on the outputs; based on the percentage of implementation we calculated between planned and actual expenditures and the same thing for revenues, this confirms the validity of the two hypotheses. We also concluded that the support that the State of Iraq has received will gradually contribute to reforms if it knows how to benefit from its previous experiences.

IV- Conclusion:

Iraq adopts a wave of reforms headed by the public administration to eliminate corruption, but it must first update its budget to achieve the most effective performance, the main findings of the study were as follows:

- ✓ The general budget of the state in Iraq preparation process carried on according to budget items style (Traditional), under which are monitored government units in they do not exceed the allocations set for them and to be disbursed in the intended purposes, without pay attention to assess the achievement of the goals disbursed Appropriations for it, and It can be said that the method used to prepare a budget in Iraq aims to achieve financial control only, as it contributes to the spread of corruption.
- ✓ Develop performance indicators for each activity of the program activities in order to measure the efficiency, effectiveness and quality in program performance and thus unity government as a whole and thus be control.
- ✓ Rely on the principle of transparency and accountability in public administration to reduce corruption.

As final recommendations, we can say that the need to shift from the cash basis used for the budget items to the accrual basis, which is a software application performance and budget requirements. Develop performance indicators for each activity of the program activities in order to measure the efficiency, effectiveness and quality in program performance and thus unity government as a whole and thus be control.

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