

The Role of Transparency and Its Effect on the Preparation of the Public Budget in Iraq



Alhusseinawi Latfe Jabar

University of Sumer, Faculty of Administration and Economics, Thiqr, Iraq

ABSTRACT: Knowledge of the principles of disclosure and transparency in particular is an important contemporary topic of contemporary accounting in light of recent trends related to the provision of key data related to public finance. The research problem lies in the lack of transparency related to public finance and knowledge of its principles the quality.

The researcher relied on the descriptive and analytical approach, which is optimum for this research, because it will help analyze, identify and extract the results. The research reached a number of results, the most important of which is the presence of a number of obstacles in the Iraqi environment, including the widespread corruption in the implementation of the budget.

The research recommended the necessity of adopting the principles of transparency in preparing the general budget, and the necessity of adhering to the timing of preparing the budget and the disclosure of all financial and non-financial information while defining a clear policy for public debt disclosure and management.

KEYWORDS: Transparency and Disclosure, The State Budget.

INTRODUCTION

The general budget has gone through a lot of progress and development as it has progressed from just pictures or writings to organize financial affairs in ancient civilizations to use as a means of controlling public money and a means of planning, coordination, control and decision-making. It has been observed that the preparation of the budget in Iraq by relying on the budget of the items in the form of main items related to the types of expenses on the one hand and the types of revenue on the other hand, is no longer able to provide the required information. More transparency is needed for vital government operations, including the budget. The public budget document presented clearly and in a timely manner indicates discipline of government operations. The transparency of the budget will enhance the confidence of citizens in their government. The essence of transparency is based on the free flow of information and on public information regarding the management of country's financial resources. It is clear to us the importance of budget transparency as one of the necessary factors that enables the House of Representatives and society in general to monitor and hold the government accountable. Achieving transparency requires clarification of budget goals as well as the distribution of spending on different items.

RESEARCH METHODOLOGY

Research problem

The general budget is the main artery for the continuity of the government unit. Current financial legislation, including the Financial Management and Public Debt Law No. 95 of 2004, indicates the transparency of the budget. The research problem lies in the absence of the actual application and the lack of clear visions about transparency and its culture and the need for the government to disclose its financial operations and activities to the public from individuals and institutions to contribute to making rational decisions in a way that serves the state economy and previous, current and expected budget activities. Currently, the budget still prepared in the traditional way (item budget) that is no longer able to provide the required information.

Research importance

The importance of the research resides in the importance of the budget, which is considered one of the main political, legal and economic documents that reflect the general trends of future government performance, expressed in terms of the amount of public funds expected to be spent in exchange for the achievement of this performance. Therefore, implementing budget transparency will enable clarity in the work and will provide full information about the government's performance to all parties, in a way that allows government accountability for its performance.

Research objective

The research seeks to provide a basic goal, which is that achieving the level of transparency in the budget has an impact on the preparation process, especially in our local environment and access to the goal through

The Role of Transparency and Its Effect on the Preparation of the Public Budget in Iraq

A- Definition of the budget, covered by relevant literature, its goals, principles, and stages of preparation.

B - The most important requirements necessary to apply the level of transparency and its impact in the preparation of the state budget

Research hypothesis

The research is based on the following main hypothesis:

There is a significant relationship between the level of transparency and the preparation of the budget and we derive from this hypothesis that there is a correlation relationship and an effect relationship of significant significance between the level of transparency and budget preparation.

Research method

The study relied on the application of a descriptive, analytical and questionnaire method, which depends on the collection, tabulation, analysis and interpretation of data, and provides a detailed description of the researched case. This approach is based on a comprehensive analysis of the problem under study, an explanation of the influence relationships of its variables and the determination of its effects to reach its own results.

THE STATE BUDGET

Budgeting concept

The state cannot exercise its activity without spending, and it cannot spend without obtaining the necessary resources necessary for spending, so the financial thought defines the budget and its emergence is linked to the existence of the state. The concept of the budget has changed, as it has become the tool through which the government seeks to achieve balance and economic growth (Al-Helou.2011). The has taken new directions and dimensions budget that reflect the various policies pursued by the state to achieve these activities (Al-Mahaini, & Kafa..2010).

Accounting point of view

From accounting point of view, the budget is a detailed and approved report of public expenditures and public revenues, for a future financial period, often a year (Abul-Fotouh 2014: 15), with the approval of the Financial Management Law No. 95 of 2004. In Iraq, the budget is viewed as a financial program based on annual assessments of revenues and expenses and transfer of in-kind deals to the government.

In short, the budget is an estimate of what the government is allowed to spend and what it is expected to collect during a certain period of time (Al-Ali,2002).

Supervision aspect

From the point of view of supervision, the budget serves as a tool that enables the legislative authority to impose its control over the executive authority. It is the legislative formula by which the state's financial burdens and revenues are estimated, authorized and approved by Parliament in the budget law, which expresses the government's financial and economic goals (Alhusseinaw: 2017).

Thus, a legislative oversight is very necessary to verify, above all, that the implementation of the budget is proceeding in accordance with what the legislator approved in the budget law.

Legal aspect

Legal scholars consider that the state's general budget is a law because it passes the same procedures that the legislation of any law goes through and includes legal provisions regulating the state's finances. Most constitutions include the foundations and rules for preparing the budget.

The general state in terms of preparation for legislation and its figures are issued according to the annual budget law (Alhusseinawi: 2019).

The American law defined it as a document in which the expenses and revenues of the following year are estimated in accordance with the applicable laws and the tax proposals imposed on it (Al-Mahaini, & Kafa.2010). We should differentiate between the law of the budget, and the budget itself (Al-Janabi: 2012).

From the foregoing, it is clear that there are a number of functions performed by the state's general budget, including (Mohamed:2018):

- A planning function for the state because it reflects the state's plan to provide services to citizens through its expenditures and revenues to achieve economic growth in society.
- A coordination function between ministries by presenting the government's programs in totality and at the sectoral level to achieve economic and social development.
- The function of communicating information to government units, as each ministry or government unit gets to know its objectives required to be achieved during the budget period and to determine the allocations allowed for disbursement and the revenues to be collected.

The Role of Transparency and Its Effect on the Preparation of the Public Budget in Iraq

CHARACTERISTICS OF THE STATE BUDGET

Future Outlook

The budget is an instrument in which the state's expenditures and revenues are estimated, and it is prepared for a future year, as it cannot be prepared for a previous year, and the exact expenditures that will be made and the revenues collected (Awada, Qutaish: 2013: 102). The executive authority has the task of forecasting and estimating the items of the general budget, considering that this issue requires a set of financial and administrative procedures, which the executive authority is best able to carry out (Latfe:2017).

Legislative Approval of the Budget

The jurists did not agree that the budget is a law, as it does not include all the features of the law. Rather, they said that it is a deed or a document. In fact, the budget consists of the budget law and total and detailed tables attached to it (Awada, Qutaish: 2013: 102). This right is one of the most powerful rights enjoyed by the legislature. Through it, the latter will be able to monitor the government's work in all areas, so the constitution is keen on this provision.

Expressing the Goals of the State

Looking at the budget is not limited to estimates of expenditures and revenues, but rather it must be pointed out to the economic, political and social effects that its contents have challenged. In addition, the budget determines the state's policy and programs on how resources are used and the process of their distribution.

Principles of Budget Preparation

Principle of annual budget

It represents separate financial periods with terms for revenues and expenses encompassed in the financial year (Financial Management Law 95: 2004: 11) The annual rule is one of the most stable principles when preparing the state's general budget for a set of consideration, as detailed below:.

- Legislative considerations, as the annual budget ensures the continuity of political control imposed by the legislative authority on the work of the government. (Jailo: 2009: 43)
- Financial considerations, as the fiscal year is the most appropriate period for distributing state expenditures and revenues, as well as for evaluating the performance of the executive authority, as it passes through the four seasons and thus is characterized by repetition. (<https://sqarra.wordpress.com>)

Unity principle

This principle requires that the revenues and expenditures of the units affiliated to the executive body of the state are collected in one budget, which helps to know the conditions the state is going through, as well as the ease of exercising control during the implementation phase also reveals the misuse of public expenditures. (Al-Jazrawi and Salloum: 1989: 100).

The principle of budget inclusion

The general budget of the state must include all aspects of the activity carried out by the state, whether it is a service or economic activity (Jailo 2009: 43), as this principle requires that government units charged with revenue collection do not the general public from conducting a set-off between some of its chapters or clauses, with the aim of effective control over all of the state's revenues and expenditures (Al-Jazrawi and Salloum: 1989: 100).

The principle of budget commonality

This principle indicates that it is not permissible to allocate a certain resource to cover a certain expenditure, but rather that the total of the revenues must cover the total expenditures. In general, the reason for this is the possibility that the resources allocated to a certain expenditure are insufficient or may exceed the needs, thus encouraging the extravagance of economic units in these expenditures and prohibiting other departments from funds that can be used (Awada and Qutish; 102: 2013).

Stages of Preparing the State's General Budget

Preparing the state's general budget requires work between the executive authority, which is responsible for preparing the state's general budget, and the legislative authority, which legislates the budget law to be approved (Al-Mahaini, & Kafa..2010). The preparation of the budget includes four stages, namely:

Preparation stage

This stage is represented in preparing financial estimates in accordance with the goals set for each government unit, based on previous data that is considered as a guide and assistant for planning within the general plan of the country's policy (Alhusseinawi: 2019). The general directions as well as instructions for preparing the budget, and then all data are collected and unified at the level of each ministry, then a study on these estimates is prepared and each account is discussed separately according to planned activities. The balances are then consolidated, and the state's general budget is prepared (Mohamed:2018).

Legislation stage

The draft of the state's general budget, which represents what the executive authority proposes from the necessary funds for it to implement the planned activities and programs, is prepared by submitting it to the legislative authority at a specific date and

The Role of Transparency and Its Effect on the Preparation of the Public Budget in Iraq

it is discussed by members of the House of Representatives. It is possible to summon some ministers or representatives of the government to inquire about some issues, and after completion of the discussions, the budget law is voted on, and upon its approval, the state's general budget law is issued, which is an authorization for the executive authority to start work on the new budget. (Adas and Ismail: 2010: 73).

Implementation phase

After the legislative authority approves the budget, it becomes an enforceable law for the fiscal year for which it was prepared. Revenues are collected and deposited in the public treasury, and government units undertake public spending within the limits of the funds allocated to them and in accordance with the financial regulations and instructions regulating the exchange and collection of public funds (Mohamed:2018).

Control stage

Monitoring the implementation of the budget aims to verify the integrity and correctness of the operations carried out by government units and the extent of their commitment to the laws, regulations and instructions when implementing the budget (Adas and Ismail: 2010: 73). This stage can be viewed from several angles, namely:

- Administrative control, which is represented by the employees within the economic unit controlling the expenses and revenues of the unit and its characteristics; it is a preliminary control or it takes place during the implementation period.
- External and judicial oversight, as independent bodies audit the operations of the economic units represented by the Federal Financial Supervision Bureau and the Integrity Commission. This type of audit is characterized as a subsequent control over the implementation of the budget, and it is of two types: oversight of completed accounts and oversight of employees.
- Parliamentary Oversight - information on the implementation of the budget is accessed and compared with the information approved in the budget; any violations committed are identified, as well as the possibility of summoning the officials of the executive authorities and conducting discussions by interviews (Awada and Qutaish: 2013: 102)

Based on practical experience in accounting work, the researcher believes that the preparation of the the budget in Iraq, as a result of the scarcity of resources and pressure of expenditures, does not meet the needs of government units, and the allocations are just approved numbers that are not matched by any cash flow. The Iraqi budget is rather an accounting document.

TRANSPARENCY IN THE FINANCIAL STATEMENTS

Transparency concept

Before addressing the topic of transparency and its relationship to financial statements, it is necessary to define transparency as a term, as it has become frequently used at the present time and in various fields of work. The term has been included in numerous dictionaries, research and studies, including considerations on labor standards, as well as equal opportunities for all, ease of procedures and the reduction of corruption (Hamad: 2017).

Transparency refers to clarity and contrast in all areas of work that are interconnected. It is carried out between the senior management and other administrative levels, so that the information is available to everyone to benefit from it in the performance of the tasks assigned to them (Fawzi2021:).

Providing clear procedures for how to make decisions reduces cases of corruption. Transparency has been defined as making information available to the public and clarity of procedures, policies, rules, laws and decisions. It is applied in the field of general governance, decision-making and public policies as a tool to reduce uncertainty and help eliminate administrative corruption by contributing to the dissemination of information, disclosure and ease of access so that it is available to all (Al-Rubaie; 2005: 61)

Transparency can be defined as the principle of creating an environment in which information related to conditions and decisions is available, foreseeable and understood in a more specific manner and an approach to providing information and making decisions related to politics and society known through timely publication and openness to all parties (Omar: 2015).

Transparency, as stated by the United Nations, means that it is the freedom of information flow coupled with its broadest concepts, that is, providing information and working in a way that allows stakeholders to obtain the necessary information to preserve their interests, complete appropriate decisions and discover errors. They have a wide range of information, and there are a set of conditions that must be met in any transparent information or procedure, represented by the following (Faten: 2014):

- Transparency should be timely, as the late application of transparency is only to meet the formalities, as in meeting the requirements of the budgets of some companies that are published several months after their completion dates.
- Information should be available to all parties at the same time.
- The information should be clear and accompanied by reports and explanatory data.

Transparency procedures are followed by accountability procedures if necessary, as transparency is a means to achieve the goal in showing important information and these results must be followed up according to the legal frameworks regulating economic units.

The researcher believes that there is an inverse relationship between transparency and corruption because it sheds light on corruption. As for the obstacles to transparency, there are many factors that spread especially in developing countries and can be presented as follows (Al-Qai: 2001: 87):

The Role of Transparency and Its Effect on the Preparation of the Public Budget in Iraq

1. Ignorance of the characteristics of the information that must be available in the financial statements of economic units.
2. Weakness or absence of the legal framework necessary to protect the citizen from the absence of transparency, which exacerbates the problems and the difficulty of dealing with them.

Reasons for poor transparency in Iraq's budget

There are many reasons that we attribute to the lack of transparency in the state's general budget: (Faten: 2014).

1. Dependence of the Iraqi economy on natural resources (oil budget)
2. The need for borrowing and foreign aid, and the non-disclosure of the amount of aid by the Ministry of Finance.
3. Inaccuracy of the budget data, as until now the final accounts of Iraq for the fiscal year have not been prepared
4. The unstable security situation, as well as the turbulent political situation.

Basic principles of fiscal transparency

The Public Fiscal Transparency Manual for the year 2007 identified a number of principles for achieving transparency in the field of public finance (International Monetary Fund Guide to Public Fiscal Transparency: 2007: 34), as shown in the following:
Clarity of roles and responsibilities

This principle refers to the need to establish a clear and publicized legal, regulatory, and administrative framework for public financial management, with care to distinguish between the government sector from the rest of the economy. The roles of policies should ensure that administration within the public sector is clear and announced to the public, and it is done by clarifying the organizational structure of the government and its functions with clarity in defining the responsibilities of the governmental and public levels.

Public budget operations

The budget preparation process should adhere to a fixed timetable, guided by the specific objectives, and allow sufficient time for the legislature to consider the draft budget, as well as be an annual and realistic budget.

Availability of information for public viewing

This principle clarifies the importance of publishing public financial information in a timely manner and the need to provide the public with comprehensive information about past, current and expected public financial activities and the most important risks related to public finance, as well as activating the budget through the analysis of policies (www.arabsi.org/attachments.artide). Budget documents should include data on the nature of tax expenditures and provide information on the budget's proceeds in at least two years, in addition to forecasts about the budget in the next two years, as well as a classification of revenues from all its main resources.

Objectivity guarantee

The necessity of subjecting the activities of public financial information to internal and external audits to determine effective procedures and to ensure that generally accepted data quality standards are met. The annual budget should refer to the basis Accounting User (www.arabsi.org/attachments.artide).

Improve the quality of the budget

By achieving transparency in the general budget during the budget cycle, the society in its various layers can influence the improvement of the quality of the budget at its various stages through the formulation of the draft budget, its discussion and approval by Parliament. Additionally, a follow up of the implementation of the budget can be achieved by applying the scheme with the executor.

In terms of transparency requirements in the Iraqi environment and their impact on preparing the federal budget in view of the great changes in the Iraqi environment after 9/4/2003, it is necessary to study the reality of the Iraqi environment and to identify the most important obstacles in achieving transparency in the state's general budget.

Clarity of roles and responsibilities

The current philosophy for the formation of the government cabinet is based on party quotas, and therefore new ministries must be formed in line with this. The government cabinet formed consisted of 33 ministries detailed in the Table 1 below.

Table (1). The name of the ministry and the name of the ministry with the corresponding work

no	The name of the ministry	The name of the ministry with the corresponding work
1	Human Rights ministry	Ministry of State for Women's Affairs (currently abolished)
2	Ministry of Science and Technology	Ministry of Industry and Minerals
3	Ministry of Housing and Construction	Ministry of Municipalities and Public Works

From the above table, it is clear that the activity of these ministries is partially overlapping, which also causes overlap in aspects of spending. This fact negatively affects the state's general budget, causing the lack of appropriate information to achieve the planned goals within State strategies as shown below.

The Role of Transparency and Its Effect on the Preparation of the Public Budget in Iraq

The Ministry of Human Rights is one of the Iraqi ministries formed under Coalition Authority Order No. (6 0) for the year 2003, and it has committed itself to several international treaties guaranteeing women's rights, including but not limited to (<https://hathalYoum.net/site>):

- International Convention on the Elimination of All Forms of Discrimination against Women.
- International Covenant on Civil and Political Rights.
- International Convention on the Elimination of Racial Discrimination.

The Ministry of Science and Technology aims to contribute to the establishment of infrastructure by disseminating information, scientific knowledge and technology, preserving intellectual property rights and innovation to enhance economic activity, as well as providing specialized and advisory services in all fields of science and technology (Ministry of Science and Technology Law, 2012). The Ministry of Science and Technology is the top of the pyramid for industrial activity by providing the Ministry of Industry and Minerals with the latest designs and models of Iraqi products, as well as developing them in accordance with international standards.

The Ministry of Construction and Housing is concerned with three main axes represented in the housing axis, the buildings axis, and the last axis includes roads and bridges, which are complementary to the Ministry of Municipalities and Public Works, which is concerned with planning urban construction and the delivery of drinking water and sewage, which results in job slack in state ministries (www.moch.gov.iq).

Public Budget Operations

The process of preparing and implementing the budget is done in a traditional way, as modern techniques of providing qualitative characteristics of the accounting information that are relied upon were not taken into consideration. Additionally, statistical dimensions are not used in preparing the budget and the budget items are still applied. However, this leads to the ease of preparing budgets in case of high oil prices, as in the explosive budgets that occurred in 2009, which is offset by a clear rise in operating expenses, causing a state of confusion in the event of a drop in oil prices. Stopping the investment aspect of the state's general budget for 2015 and moving towards the operational aspect confirms the dominance of the consumer mentality in preparing the budget and in turn leads to the trend towards external borrowing to bridge the inevitable deficit at the end of the fiscal year. Because of the low achievement rates and the possible rise in oil prices, it will generate a fictitious surplus for the budget, and the lack of seriousness. The Kurdistan region of Iraq in dealing with the central government constitutes an additional concern in preparing the budget because the region's revenues are estimated separately. In addition to the above, we note the lack of seriousness in implementing laws such as the investment and tax law. All this indicates inaccuracies in preparing the budget.

Availability of information for public viewing

The budget is generally characterized by two types of operations: the revenues received by the state and the aspects of expenditure. Despite the identification of goals for each of the Iraqi ministries, the preparation of projects, percentages of completion were not disclosed.

The amounts allocated to achieve these goals were not available. As for the revenues, the revenues resulting from the export of crude oil were calculated from the total oil fields in Iraq, including the Kurdistan region of Iraq, on the basis of an average price of (\$49) per barrel and an export rate of 3 million barrels per day. In these assumptions, the state's general budget for the year 2020, reached a daily average revenue of 147 million dollars and the equivalent of 4410 million dollars per month. The statistics of SOMO for the second half of 2020 and the first half of 2021 indicate the lack of seriousness in estimating the amount of production that did not reach what was planned in the budget, as well as not estimating oil prices correctly despite the clear drop in oil prices.

Year	Month	BASRAH CRUDE		KIRKUK CRUDE		TOTAL		AVERAGE PRICE (US\$/BBL)
		QUANTIT Y BARREL	AMOUNT DOLLAR(\$)	QUANTITY BARREL	AMOUNT DOLLAR(\$)	QUANTITY BARREL	AMOUNT DOLLAR(\$)	
2020	AUGUST	77,505,136	3,359,181,48 1.83	2,989,400	132,983,280. 77	80,494,536.0 0	3,492,164,76 2.60	43.384
	SEPTEMBER	75,000,000	3,041,948,22 5.42	3,133,834	124,680,174. 72	78,388,619.5 8	3,172,949,12 0.81	40.477
	OCTOBER	86,023,204	3,341,307,92 2.82	2,867,637	109,017,980. 46	89,153,932.6 1	3,456,680,61 8.03	38.772
	NOVEMBER	78,190,444	3,282,394,29 8.14	2,819,169	114,588,470. 96	81,262,376.4 23	3,403,722,45 3.01	41.886

The Role of Transparency and Its Effect on the Preparation of the Public Budget in Iraq

	DECEMBER	85,195,608	4,089,041,287.71	3,016,142	146,272,112.85	88,211,750.00	4,235,313,400.56	48.013
2021	JANUARY	85,870,503	4,602,609,369.54	3,052,194	162,391,098.23	88,922,697.00	4,765,000,467.77	53.586
	FEBRUARY	79,105,329	4,800,509,338.33	3,772,428	212,504,631.49	82,877,757.00	5,013,013,969.82	60.487
	MARCH	88,240,184	5,591,864,383.62	3,071,745	194,671,849.32	91,311,929.00	5,786,536,232.94	63.371
	APRIL	85,534,916	5,372,921,676.58	2,863,403	176,595,559.30	88,398,319.00	5,549,517,235.88	62.779
	MAY	83,690,352	5,718,576,037.72	3,060,913	199,356,755.27	89,881,268.00	5,917,932,792.99	65.842
	JUNE	87,455,359	5,927,725,528.65	3,075,237	215,381,184.76	86,765,589.00	6,143,106,713.41	70.801
	JULY	91,655,930	6,263,920,683.50	3,012,435	211,591,354.62	90,467,794.00	6,475,512,038.12	71.578
	AUGUST	91,655,930	6,353,398,651.11	3,004,309	200,363,501.05	94,660,239.00	6,553,762,152.16	69.235

Source <https://somooil.gov.iq/historicalbriefs>

In addition to the foregoing, the approval of the budget in Iraq is done late this causes delays in most projects.

CONCLUSIONS

1. Budget transparency is not just about providing information about the budget, but it is a process that includes the participation of all relevant parties as a public resource.
2. Some Iraqi legislations referred to the transparency of the general budget and the need for transparency to be among the stages that the general budget is going through, but the reality is that there is a lack of practical application.
3. The Ministry of Finance provides very specific information about the operations related to the general budget, and the available information is concentrated on the budget law and its implementation instructions.
4. Transparency is one of the important means that helps in the process of preparing the state's general budget and is a tool for accountability before the supervisory, legislative and executive authorities, because the oversight of public funds is one of the main distinctive roles of all modern societies.
5. There are a set of obstacles that are rampant in the Iraqi environment when preparing the budget, represented by the weakness of the legal framework, ignorance and lack of adequate understanding of the legal legislation, regulations and instructions in force.
6. The phenomenon of corruption is widespread in the implementation of the state's general budget as a result of ambiguity and lack of clarity of data and information, as well as the failure to activate accountability in the required manner.

RECOMMENDATIONS

1. The Ministry of Finance shall take the necessary measures to publish the basic documents of the general budget, starting with the instructions for preparing the budget and ending with the monitoring reports on the implementation of the budget, and making them available to all relevant parties.
2. Benefiting from the websites of government units on the international information network in publishing and making timely information about the performance of government units and the stages that the general budget goes through in planning, implementation and control.
- 3- The necessity of adopting the principles of transparency in preparing the state's general budget because of its important role in making it easy to know the mechanism used in the preparation process.
4. Seriously move towards implementing the state budget law, with the need to adhere to the previously prepared timings, to allow the implementation of planned projects in a timely manner, and to include in the budget law a new chapter on budget transparency that contains general rules and conditions that must be adhered to in preparing the budget law and all reports related to public finance.
5. Adopting a specific mechanism in qualifying those responsible for preparing the state's general budget and circulating it to all ministries, to contribute to reducing ignorance about the preparation of future budgets.
6. Activating the role of accountability in an appropriate manner and moving towards making information available to all relevant parties represented by external control authorities in a timely manner and working to publish the budget and the final account to ensure the establishment of the principle of accountability and accountability.

The Role of Transparency and Its Effect on the Preparation of the Public Budget in Iraq

RESOURCES

- 1) Aqil Hamid Jaber Al-Helou. (2011). The financial crisis and its repercussions on financial and economic activities in the Arab countries (selected economies: Egypt, Algeria, Iraq). *AL-Qadisiyah Journal For Administrative and Economic sciences*, 13(4).
- 2) Mohammed Khaled Al-Mahaini, & Yasser Ahmed Kafa. (2010). The importance of the economic feasibility study in establishing economic projects in public sector facilities in Syria: Reality and prospects. *Tishreen University Journal- Economic and Legal Sciences Series*, 32(2).
- 3) Abul-Fotouh, Yahya Abdul-Ghani, *Economic and Financial Aspects of the State's General Budget, Development of International Organizations*, Riyadh, Kingdom of Saudi Arabia, 2014.
- 4) Al-Ali, Adel Falih, *Public Finance and Financial Legislation*, University House for Printing and Publishing/Mosul 2002
- 5) Alhusseinawi, L. J. (2017). Strategic Financial Planning in the general budget. *Ecoforum Journal*, 6(3).
- 6) Alhusseinawi, L. (2019). Preparing the General Budget based on the Principles of Governance (Applied Study on a Sample of Government Units). In *Communicative Action & Transdisciplinarity in the Ethical Society* (pp. 12-41). Editura Lumen, Asociatia Lumen.
- 7) Al-Janabi Taher, *The Science of Public Finance and Financial Legislation*, Al-Samhour Library for Printing, Al-Mutanabbi 2012
- 8) Mohamed Ahmed, & Abdullah Mokhtar. (2018). *Governmental Accounting (Theory and Practice)*
- 9) Awada, Hussein, Qutaish, Abdel Raouf, *public finance, budget, expenditures, imports, taxes, fees, loans, cash issuance, treasury, a comparative study*, first edition, Al-Halabi Human Rights Publications, Beirut, Lebanon, 2013.
- 10) Latfe, A. (2017). The comparison between the budget of the European Union and the budget of Iraq. *Junior Scientific Researcher*, 3(2), 78-87.
- 11) Jailo, Karima Abbas, *The Effectiveness of the Public Budget in the Light of E-Government*, an unpublished master's thesis, College of Administration and Economics, Al-Mustansiriya University, Baghdad, 2009.
- 12) Al-Jazrawi, Ibrahim, Salloum Hassan Abdel-Karim, *Towards Legislation of a Law for the Unified General Budget of the State*, Research Presented to the Sixth Scientific Conference, Journal of the College of Administration and Economics, No. 11, Al-Mustansiriya University, Baghdad, 1989.
- 13) Adas, Nael Muhammad, Ismail, Khalil Ismail, *Governmental Accounting*, Al-Yazuri Scientific Publishing and Distribution House, Amman, Jordan, 2010.
- 14) Hamad Jassim Muhammad Al-Khazraji, & Nizar Abdul-Amir Turki Al-Ghanimi. (2017, April). Financial and administrative corruption and its role in reducing the Iraqi economy after the US occupation of Iraq in 2003. In the Thirteenth Annual Scientific Conference of the College of Law.
- 15) Fawzi Abdel Hamid, (2021). The role of job rotation in developing administrative performance. *Educational Journal for Adult Education*, 3(1), 133-160.
- 16) Al-Rubaie, Kholoud Hawi Abboud, *Enhancing Transparency Data in the Light of Information Technology, Production Decisions and Operations: An exploratory study of the opinions of a sample of managers from a selected group of industrial companies in Nineveh Governorate*, PhD thesis in Business Administration (unpublished), College of Administration and Economics, University of Mosul. , 2005.
- 17) Omar Yassin Khodeirat, & Imad Mustafa Al-Shadouh. (2015). The impact of good governance indicators on foreign direct investment in Arab countries.
- 18) Faten Hanna Kirzan. (2014). *The contribution of internal auditing to the application of governance in public and private Syrian banks (a comparative study)*.
- 19) Al-Qai, Mobis Haseeb, *Sponsorship of the Arab Organization and Procedures of Certified Public Accountants*, International Scientific Conference, February, 2001.
- 20) Warren, *Business Ethics A European Review*, johnwiley &sonsltd,2002 <http://onlinelibrary.wiley.com>
- 21) www.arabsi.org/attachments.artide
- 22) www.somoil.gov.iq
- 23) <https://hathalYoum.netsite>
- 24) www.moch.gov.iq
- 25) <https://sgarra.wordpress.com>