

THE ROLE OF PARTICIPATION, DISCLOSURE, AND TRANSPARENCY IN THE GOVERNMENT BUDGET

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Abstract

Purpose: This study aims to highlight the concept of public budget to become acquainted with the notion of participation. We also try to clarify the role of social organizations in the general budget and Shed light on the role of the State in the disclosure and transparency of public funds.

Methodology: Practically, the study depends on a questionnaire prepared statistically to analyze Financial Statements of the General Budget for three frequent years (2015, 2016, and 2017).

Main Findings: The aftereffects of the monetary and measurable examination show that there is no straightforwardness and exposure by the legislature during its distribution of the general financial plan of the last and last records. In addition, incomprehensiveness of the financial plan by a proper measure of straightforwardness and divulgence, the Ministry of Finance reports incorporate information and disaggregated information on government consumption, open obligation, and how to cover inability.

Application of Study: The best application of this research is to regulate and manage the government's economic resources and public budget, and how to spend and deal with them in appropriate ways in accordance with the regulations and instructions for providing services to the people.

Novelty/Originality: The significance of the exploration exists in keeping up the job of individual and the general public and their degree of cooperation in the strategy-making process. In other words, the issue of the examination lies without the cooperation of residents and social associations in the arrangement and execution of the general financial plan.

Keywords: Budget, Participation, Disclosure, Transparency.

INTRODUCTION

The general budget of the government is the main instrument of implementing its plans and projects for the future to provide services and welfare of the people. It is rare that the members of the community to be notified with programs prepared by the government and the plans for the implementation of its economic and development projects. The role of government is to take into account the implementation of plans, maintaining public revenues, loss, and providing better services.

The general budget is considered the main tool for achieving the objectives and programs of government and providing services to a citizen. It is also the regulatory tool that empowers the legislative authority to monitor the performance of the government.

The public budget is a major instrument of presenting the revenues and spending for a financial year. It has become an integral part of the financial plan of the state (Samuelson, P. A., & Nordhaus, W.D. 2001). It also represents a quantitative and financial expression of the objectives pursued by management that attempts to achieve them during limited period. It requires to meet its duties, carrying out the various functions plans and supervision so as to make decisions in an efficient manner "(Al-Arini, B. A. A. 2007). Lutfi, A. A. (2007) defines it as a detailed analysis of the resources available over the next period. It also represents the future plan. According to Financial Management and Public Finance Law (2004), the public budget is a financial program based on quantitative and qualitative estimates. Depending on the foregoing discussion, the annual budget can be remarked as revenues of the State which is expected to be gotten over the coming period.

Here, the importance of the research exists in maintaining the role of the individual and the society and their extent of participation in the policy-making process, as well as the extent to which the government is transparent about the implementation of state funds and disclosure.

The problem of the study lies in the absence of participation of citizens and social organizations in the preparation and implementation of the general budget.

The current paper attempts to answer the following questions:

1. What is the role of citizens in the preparation and implementation of the general budget?
2. Is there a transparency by the government through the preparation and implementation of the general budget?

LITERATURE REVIEW

The general budget of a government is to assist in the planning and decision-making processes by estimating expenditures for government units, income, and various sources of funding. Moreover, the budget aims to achieve more effective control over implementation processes through the measurement of actual performance, follow-up activities and assess performance by comparing the plan with actual performance. It also proposes corrective actions. And also as it has been mentioned, the budget tries to achieve more effective control over implementation processes through the measurement of actual performance, follow-up activities, and assess performance by comparing the plan with actual performance. It also proposes corrective actions. (Wahab, A. M. A. 2017)

According to Saloom, Hassan Abdulkareem (2001), the general budget reflects a set of principles and personal characteristics. One year is the best period covering all the seasonal factors that have affected the public expenditure and resources? In addition, it gives an opportunity to make comparisons in one year and another which helps to guide the policy of the state. The collection of expenses and revenues is defined as a single document that presents the legislative authority to a decision, to determine the estimated or surplus deficit. Besides, the budget should include all appropriations for expenditure and income in aggregate, and a promise to allow by making a deduction.

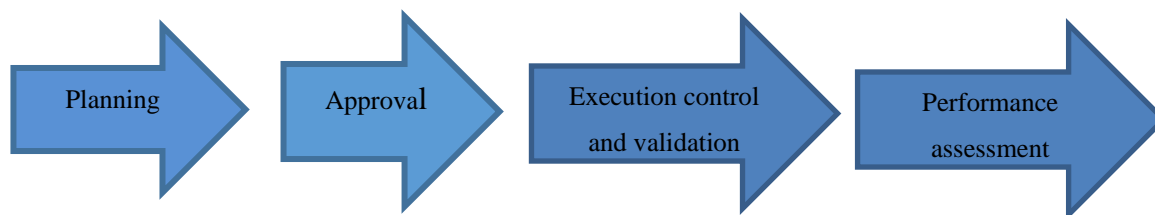


Figure 1: Researchers' Formulation of the stages of Budgeting

The budget preparation process is considered as the first stage in which the budget is carried out. This phase is dependent on all subsequent stages and falls under the executive authority, which is responsible for this Ministry of Finance Budget Department with the Ministry of Planning in coordination with all ministries, municipalities, and districts to estimate revenue and expenditure for the period of receipt and for which these revenues and expenses are consolidated so as to form the general budget of a government, to be ratified by the executive branch and transferred to the legislative authority (Ramkumar, V. 2008).

The stage of validation is a step-by-step guide, in which budget and validation items are discussed legally with the possibility of discussing certain items or reject them (Zaiter, A. 2012). After the approval of the budget Law by the legislative authority and being published in an official newspaper, this law is effective and strengthened by advising all ministries and entities of the appropriations allocated for expenditure. Ministry of Finance is responsible for implementing the budget and funding government units (Azzahwi, S. A. 2008). Monitoring and evaluation performance stage is the last one in the final performance of the public budget where the legislative authority monitors the activities of the executive branch and the extent to which the business is compatible with the planned and approved under the approved budget law (Bakron, A. 2012).

The general budget of the government has undergone several stages of development. This document lists all state revenues and expenditures in a detailed manner. They are classified and itemed for obtaining the approval of the legislative authority and supervision over revenue sources. The items are budgeted because they were focused on revenue items and compliance with the items on investment (Al-Azzi, A. G. 2014). Program and performance budget is defined as the composition of the government, not the materials and items. The idea of what the units do the government activities rather than on what they spend and services (Mahmood, R. S. 2011).

Planning and Programming Budget is a tool to identify and measure expenditures and the results of strategic objectives so as to be applied to human and material needs over a certain period of time (Al-Bakhtawi, H. F. 2011). Zero Budget implies reviewing and evaluating existing programs, activities, and projects from zero regardless of the percentage of completion of the project - in addition to annexation of the budget on the basis of complementarity (Sonny, 2003: 2). It is clear depending on the above- mentioned that planning and programming budget is the best type of budgets to be planned.

The final account is regarded as a document that is the expenditure and revenues that are budgeted during the period. The final account is usually settled after the financial year is canceled by a number of executive authorities and should be adopted. The final account shall determine the accuracy of the revenues, expenses, differences, or similarities which included the general budget. It also shall be provided by the general budget or department or the general budget in the preparation of the budget estimates (Asafour, M. S. 1988). Points of similarity and differences can be shown as follows:

Participation is closely associated with the voice of civil society and social accountability (Lister, S. 2010). Governments should provide opportunities for civil society and civil society organizations to participate in the general budget process of the budget and represent the transparency of the budget and public participation in the budget and agendas.

The principle of participation is of the high-level notion that preserves the sanctity of citizenship in a constructive opportunity to develop policies. This principle has been discussed in the United Nations General Assembly resolution of December 2112. ([Partnership of International Budgeting, 2015: IBP](#)). Citizens have the rights to participate in budget decision-making and to monitor the implementation of such decisions, and equally participate in budgetary processes. ([ibid: 2, IBP.2015](#)). Generally speaking, many opinions are considered as a process in which people are referred to as policymaking implement. There are many different levels and patterns of participation and assimilation, as Al-Kafarneh, A. H. ([2016](#)) says, they are as follows:

1. Consciousness and ability to access information: at this level, cognitive participation can be achieved individually. It includes information exchange, education campaigns, and educational initiatives.
2. Consultation: it includes the relevant categories and dialogues. It also involves discussing the process of mapping.
3. Representation: in this level, the views of the relevant communities are represented at the policy levels.
4. Partnership: the process of consultation is moved to the actual stage in which policies formulation and implementation initiatives are carried out.
5. Monitoring and auditing: the relevant organizations support initiatives for presenting services and provide monitoring and evaluation.

In the English dictionary, transparency is defined as the honest way of doing things that people know what exactly do you think, and what is the vision ([Longman Business English Dictionary, 2009](#)).

It also means providing the same information to all individuals, such as the mother and child, meaning the elimination of information discrepancies. It is possible to provide the same information as a file that cannot be accessed ([Breton, A. 2007](#)).

Similarly, transparency is known as the frequent and detailed disclosure of details of the general budget ([OECD 2012](#)).

According to Folsher study, transparency indicates measuring the extent of all cofactors, information and data related to the general budget of a specific authority available and published in a readable, accessible and accessible form. Information is intended for all kinds of in-depth information about activities, rules, plans and generalizations finance "([Abed Al-Haleem, R., & Diab, U. 2014](#)). The IMF's budget transparency has been deal with as the disclosure of public finances in a clear way ([IMF, 2011](#)).

Budget transparency is regarded as the key factor for increasing the public's confidence in the debts owed by a bank that is being prudently spent and transparency may play a role in actions to be taken ([Sayogo, D. S., & Harrison, T. 2012](#)).

It is worthily to say that transparency International reports (2016) state that more than 10 countries suffer of corruption in the Arab world such as Syria, Iraq, Somalia, Sudan, Yemen and Libya. Reports affirm that there is no progress in the control of corruption ([Transparency International, 2016](#)).

Thus, it is clear that transparency in the general budget includes clarity of indicators in all terms including preparation, approval, implementation and oversight, so that they are clear, written, readily available documents.

Disclosures in the process of disclosing financial information whether it is quantitative or descriptive in the financial position or in margins, timely comments, and comments, making the financial statements unfit and appropriate for users ([Kahina, R. & Suad, S. M. 2016](#)).

It is also the presentation of quantitative or descriptive information, random or estimated, as well as a significant influence on the decision-maker ([Mahmoud, I. H. 2006](#)).

The accounting disclosure is intended to provide information that is useful and sufficient to inform the decisions and decisions made. This information can be used to make a difference in other decisions and to present any significant financial issues ([Al-Jajawi, T. M. A., & Al-Masoudi, H. A. 2018](#)).

Disclosure assists to provide the necessary information to assess the financial situation and results of operations, and the efficiency and effectiveness of management in the use of resources and program implementation ([Granof, M. H et al., 2016](#)), as well as the application of the disclosure standard for financial information in the context of the financial reports of the government sector, the user is able to differentiate between the rationalization of economic decisions. In addition, the government sector, with its standard of disclosure of financial information, is highly transparent through disclosure of accounting policies ([Al-Washah. Et.al. 2018](#)).

The adoption of international disclosure standards for the public and government sectors is worth achieving because of their ability to provide reliable and comparable financial data. Participation, disclosure, and transparency are among the most important principles in preparation and implementation of the general budget of the ministry and they are considered the necessary principles that must be available in the general budget of the ministry ([Huges, J. 2013](#)).

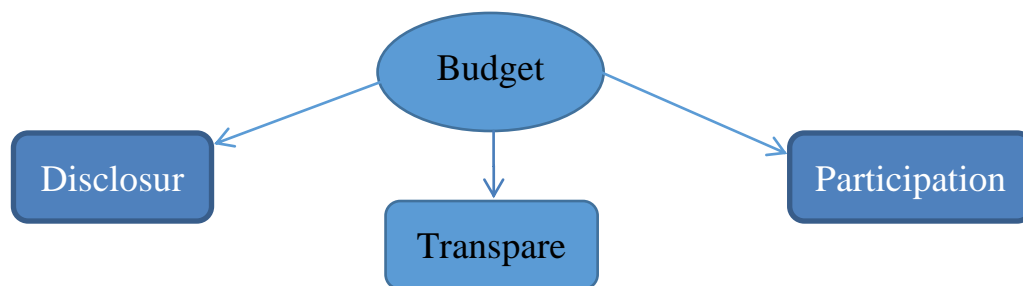


Figure 2: The Researchers' Formulation

Accounting, transparency, and disclosure are impacted by the surrounding economic environment, economic growth, and financial policy instruments, monetary and general economic indicators, and accounting disclosure within the scope and objectives of the social system in the capital system. Disclosure is the process of disclosing financial information, whether quantitative or descriptive financial statements or notes, and timely and timely comments, resulting in non-financial which are appeared as unsuitable for its users.

METHODOLOGY

A special questionnaire has been prepared and has been distributed to 31 professors and Staff from the University of Karbala. It has been analyzed statistically depending on the program (SPSS). The reliability of this questionnaire were determined by Cronbach's alpha test. It is clear that the Cronbach's Alpha (0.836) indicates the high capacity of the instrument and it is very active. The test of the regression test is also carried out to confirm the hypotheses and determine the level of effect of independent variables on the dependent variables.

Table 1: Reliability Statistics

Cronbach's Alpha	N of Items
0.836	23

Source: Data Compiled by the Authors, based on the results of the questionnaire Reliability analysis

Given the theoretical foundations mentioned above, the research hypothesis is presented as follows:

It is assumed that there is transparency by the government in preparing and implementing the general budget.

So, the researchers used two types of tests to establish the research hypothesis

1. Financial analysis of the final accounts and the state budget.
2. Statistical analysis based on a questionnaire prepared and distributed to the research sample and the results are extracted and statistically analyzed by the SPSS program.

RESULTS AND DISCUSSION

The research has been based on the general budgets of the three years (2015, 2016, and 2017) and below is a detailed table amount of expected revenue for a budget and expenditure.

Table 2: Analysis of general budgets for the third years (2015, 2016, 2017)

Statement	2015	2016	2017
Oil revenue	71833095000	69773400000	78649032000
Non-oil revenue	10236574668	11927403138	15399332139
Total Revenue	82069669668	81700803138	94048364139
expenditure	78557835046	80149411081	78248392443
Investment expenditure	28531686499	25746311538	41214037106
Total expenditure	107089521545	105895722619	119462429549
Estimated Disability	25019851877	24194919481	25414065410
Disability %	27	30	30

Source: Data Compiled by the Authors, Based on the results of a researcher-made questionnaire

Through the financial analysis of the final account of the government (Federal Accounts) for the years 2015, 2016, and 2017 only. As shown in the table below.

Table 3: Final Account of the "Amounts in Millions of Dinars"

Statement	2015		2016		2017	
	Expected	Actual	Expected	Actual	Expected	Actual
Oil revenue	78649032	51790118	69773400	44653244	71833095	65496777
Non-oil revenue	15399332	14600409	11927403	9674722	10236574	11784599
Total Revenue	94048364	66390527	81700803	54327966	82069669	77281376
expenditure	78248392	51832839	80149411	51173425	78557835	59025654
Investment expenditure	41214037	18564676	25746311	15894008	28531686	16464461
Total expenditure	119462429	70397515	105895722	67067433	107089521	75490115
Estimated Disability	(25414065)	(4006988)	(24194919)	(12658164)	(25019851)	1932057
Disability %	-27%	-6%	-30%	-23%	-30%	2% surplus

Source: Data Compiled by the Authors, Based on the results of a researcher-made questionnaire

This section aims at measuring the effect of the independent variables (transparency, disclosure, and participation) in the variable of the dependent variable. To test the main hypothesis, the test relies on (Cronbach's Alpha) to determine the stability and resolution of the questionnaire prepared for the main sample and (K-S- Sample) to assess the sample naturally. The test of regression test is also carried out to confirm the hypotheses and determine the level of effect of independent variables on the dependent variables. As well as the use of the arithmetical mean and standard deviation for each question and degree of acceptance.

First: the normal distribution test (S-K-Sample)

-Naturally distributed data: H0

-Data distributed abnormally: H1

Table 4: One-Sample Kolmogorov-Smirnov Test

	Participation	Transparency & Disclosure	budget
N	30	30	30
Normal Parameters ^{a,b}	2.2000	2.6267	2.9487
Std. Deviation	.48423	.59128	.35758
Asymp. Sig. (2-tailed)	.330	.635	.450

Source: The Arithmetic Mean and Standard Deviation and degree of acceptance according to the five-point Likert scale

The arithmetic mean: (Mean), to find out how far or near the respondents' responses to each term of the main variables of the study are the default arithmetic mean, which is (3) and the five-dimensional scale.

1. Standard Deviation based on the extent to which respondents' responses to the terms of the variables of the study and for each axis of the main axes of the arithmetic mean and the standard deviation shows the dispersion of the responses of the study members to each of the terms of the study variables.
2. The degree of acceptance and the fifth Likert scale: The arithmetic mean is compared with the range of the Fifth Likert scale, as shown in the table below.

Table 5: Degree of acceptance according to Likert pentatonic scale

5	4	3	2	1	Degree
agree Strongly	agree	Neutral	do not agree	Strongly do not agree	Classification
4.20-5	3.40-4.19	2.60-3.39	1.80-2.59	1-1.79	Extend

Source: Researchers' formulation depending on the statistical download program SPSS

The search will display a load of the paragraphs and axes of the questionnaire as shown in the following:

The First Axis: The First Dimension (Participation)

It is clear from the above paragraph that the first paragraph includes a score of (acceptance) according to the views of the research sample, i.e.

The Commission is involved in the preparation of plans, while paragraphs 2, 3, 4, and 5 have been included. This is an indication of the lack of participation of citizens and civil society organizations in the preparation of the budget. As well as the absence of joining non-governmental organizations, and the general arithmetic mean of the participation dimension (unacceptable) this emphasizes that this dimension is negative according to many.

Table 6: Arithmetic mean, standard deviation, and acceptance score according to Likert's quintile for First Axis

		The Scale					Mean	Std. Deviation	Degree of acceptance	
		1	2	3	4	5				
Participation		Agree Strongly	Agree	Neutral	Do not agree	Strongly do not agree				
1	The executive authority believes in the principle of participation of Citizens and organizations in the preparation of plans Current and future financial implications	Frequency	0	12	10	6	2	3.07	.944	agree
		Percentage	0%	40%	33.3%	20%	6.7%			
2	Citizens participate in the preparation of the budget to ensure transparency	Frequency	0	0	6	18	6	2.00	.643	do not agree
		Percentage	0%	0%	20%	60%	20%			
3	Civil society organizations are involved and councils protected in the preparation of the budget General Directorate	Frequency	0	0	6	20	4	2.07	.583	do not agree
		Percentage	0%	0%	20%	66.7%	13.3%			
4	There are joint committees of community organizations Civil and protected councils are monitored The government to implement the budget	Frequency	0	0	4	20	6	1.93	.583	do not agree
		Percentage	0%	0%	13.3%	66.7%	20%			
5	Citizens participate in the executive branch in Development of generalizations and special regulations Budget to ensure neutrality and integrity and transparency.	Frequency	0	0	6	16	8	1.93	.691	do not agree
		Percentage	0%	0%	20%	63.3%	26.7%			
Mean arithmetic Total							2.20	0.484	do not agree	

Source: Prepared by researchers based on the statistical download program SPSS

The Second Axis: The Second Dimension (Disclosure and Transparency)

It is clear from the above that the first, second, and third paragraphs include a score of (acceptance) according to the views of a sample. While the fourth and fifth items include a score of (unacceptable) and this evidence for the absence of disclosure for reports on completion rates and the promise of informing the tax authorities and the trust organizations on the balances and accounts.

The general accounting average for disclosure and transparency is sufficient (Accepted) and on the fifth Likert scale with an average of (62.2), and this is the display that of this dimension is positive for some groups.

Table 7: Arithmetic mean, standard deviation, and acceptance score according to Likert's quintile for Second Axis

		The Scale					Mean	Std. Deviation	Degree of acceptance	
		1	2	3	4	5				
Disclosure and transparency		agree Strongly	agree	Neutral	do not agree	Strongly do not agree				
1	The executive salad is provided with comprehensive information on plans and activities past, present and future finance.	Frequency	0	5	13	8	4	2.63	.928	agree
		Percentage	0%	16.7%	43.3%	26.7%	13.3%			
2	Authority provides citizens with complete information on sources of funding and total expenditure surplus and disability and sources of income.	Frequency	0	6	11	11	2	2.70	.877	agree
		Percentage	0%	20%	36.7%	36.7%	6.7%			
3	Publish tables and attached data with the general budget and liquidity of accessible by citizens and media	Frequency	0	13	10	6	1	3.17	.874	agree
		Percentage	0%	43.3%	33.3%	20%	3.3%			
4	Periodic reports are provided on the percentage of completion during the fiscal year in the media	Frequency	0	1	10	15	4	2.27	.740	do not agree
		Percentage	0%	3.3%	33.3%	50%	13.3%			
5	Show balances and accounts monthly for citizens and estranged organizations to evaluate performance and knowledge of deviations and disclosure	Frequency	0	4	7	15	4	2.37	.890	do not agree
		Percentage	0%	13.3%	23.3%	50%	13.3%			
Mean arithmetic Total							2.62	0.591	Agree	

Source: Data Compiled by the Authors based on the results of the SPSS statistical analysis program

Third Axis: The Third Dimension (General budget)

Table 8: Arithmetic mean, standard deviation, and acceptance score according to five Likert in the second axis

		The Scale					Mean	Std. Deviation	Degree of acceptance	
		1	2	3	4	5				
Disclosure and transparency		agree Strongly	agree	Neutral	do not agree	Strongly do not agree				
1	The budget is prepared by the Authority executive in accordance with the schedule under budget circulars	Frequency	0	5	13	8	4	2.63	.928	Agree
		Percentage	0%	16.7%	43.3%	26.7%	13.3%			

2	The budget is prepared with high accuracy and realistic according to the basis of the process and not exaggeration in the estimates	Frequency	1	19	6	4	0	3.57	.774	Agree
		Percentage	3.3%	63.3%	20%	13.3%	0%			
3	Population density is considered and relative relevance in the preparation of budget items general Directorate.	Frequency	0	12	11	5	2	3.10	.923	Agree
		Percentage	0%	40%	36.7%	16.7%	6.7%			
4	The general budget is sent by the Authority executive branch to the legislative authority the specified time	Frequency	0	8	9	12	1	2.80	.887	Agree
		Percentage	0%	26.7%	30%	40%	3.3%			
5	The general budget is subject to discussion at the parliament high professionally and far from political blocs	Frequency	2	16	9	3	0	3.57	.774	do not agree
		Percentage	0%	10%	33.3%	36.7%	20%			
6	There are tables and metadata for all expenses and revenues and how to act them is attached with the Budget Law	Frequency	1	13	10	5	1	3.27	.907	agree
		Percentage	3.3%	43.3%	33.3%	16.7%	3.3%			
7	The legislative authority should ratify the general budget law of the government on time.	Frequency	0	3	8	17	2	2.40	.770	do not agree
		Percentage	0%	10%	26.7%	56.7%	6.7%			
8	There are regulations issued annually to implement the general budget by the executive authority.	Frequency	4	18	6	1	1	3.77	.858	agree
		Percentage	14.3%	60%	20%	3.3%	3.3%			
9	the executive authority should abide by the budgetary regulations which shall ensure impartiality, integrity and transparency	Frequency	0	15	12	2	1	3.37	.765	agree
		Percentage	0%	50%	40%	6.7%	3.3%			
10	The implementation of the budget items is monitored of the General Directorate by the regulatory authorities whether internal or external	Frequency	1	19	9	1	0	3.67	.606	agree
		Percentage	3.3%	63.3%	30%	3.3%	0%			
11	Periodic reports are the submitted by the institutions and corrective actions for pre - and postoperative deviations.	Frequency	1	7	16	6	0	3.10	.759	agree
		Percentage	3.3%	23.3%	53.3%	20%	0%			
12	Certain directions are responsible for any deficiencies concerning the general budget	Frequency	1	0	2	24	3	2.07	.691	do not agree
		Percentage	3.3%	0%	6.7%	80%	10%			
13	Citizens' satisfaction with the performance of the government The services are provided with a	Frequency	0	0	2	6	22	1.33	.606	do not agree
		Percentage	0%	0%	6.7%	20%	73.3%			

presence high rates of achievement in the general budget					
Mean arithmetic Total	2.94	0.357			agree

Source: Prepared by researchers based on the statistical download program Spss

The Forth: One Sample Test

Test Sample-One test is used to find the calculated T value and the T tabular value (96.1) at the level of evidence (15.1) at the degree of freedom 29 of the sample 30 respondents.

Table 9: One-Sample Test

	Test Value = 3					
	T	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
Participation	-9.049	29	.000	-.80000-	-.9808-	-.6192-
Transparency and disclosure	-3.458	29	.002	-.37333-	-.5941-	-.1525-
Budget	-.786	29	.439	-.05128-	-.1848-	.0822

Source: Prepared by researchers based on the statistical download program Spss

The Fifth: Testing: Regression

Table 10: Regression first dimension

Preparation and implementation of budget	DF	Sig	T calculated	T tabular	R ²	R
First participation Dimension	29	0.000	1.340	1.69	0.102	0.334

Source: Prepared by researchers based on the statistical download program (Spss)

Table 11: Regression second dimension

Preparation and implementation of budget	DF	Sig	T calculated	T tabular	R ²	R
Second Dimension Transparency and disclosure	29	0.011	1.729	1.69	0.210	0.358

Source: Prepared by researchers based on the statistical download program (Spss)

It is clear from table 1 that planned public expenditure is larger than the estimated revenues and this causes a deficit of 27%, 30%, and 31% respectively. The reason for this deficit is to plan objectively for expenditure and expected revenues, which would require the government to cover this projected deficit through the introduction of government bonds or external borrowing, which also costs the state expenses in excess of the benefits achieved in addressing this deficit. It is also noticed that the total revenue in the year 2016 decreased by approximately 13%. The government does not reveal the reason for the decline in this ratio, and the rate of decline remains constant in the year 2017.

This shows that the government is not accurate in forecasting revenues of 2015 and there is a decrease in non-oil revenues from year to year was observed, and the government does not explain the reason(s) of such decline. Besides, with the expected decrease in revenues, one can see an increase in current expenses while maintaining a percentage deficit, and this is sufficient to account for investment expenditure, which decreased by 21% in 2016.

Here it is expected that revenues and expenditures are not objective and accurate and there is no clear bases in the planning of budget preparation, as well as the transparency of the government and there is insufficient disclosure of variables.

As it is revealed in the table 2, oil revenues account for 83% of total revenues and constitute a significant risk. The government is responsible for finding resources to solve the problems in terms of revenues to cover oil revenue from revenues earned based on the sale price of the loan, which in turn is likely to rise and fall, and this has a negative effect on the aggregate revenue, i.e., the higher the price of the currency, the higher the revenue and vice versa.

There is no accuracy in the expected returns in 2015 and 2016, where the ratio of total real revenue to plan was 71% and 66% respectively, while in 2017 it increased to 94%, which is a good percentage compared to the previous year

precedent. Furthermore, as for the years 2015, 2016 and 2017, the expenses expected are compared with the actual ratio of 59%, 63%, and 71% respectively. This is also evidence of the low rate of completion of expected expenditures.

The general disability rate declined from 27% to 6% for the year 2015, due to the fact that the total expenditure has been reduced by 41% rather than increased revenues, and may result in a lack of services provided by the government. And a decrease in the general deficit rate from 31% to 23% for the year 2016 is due to the fact that the total expenditure is estimated by 37% rather than increased revenues, and may result in a shortage of services provided. And also, the reduction of the deficit ratio from 30% to a surplus of 2% in 2017, and this point is considered positive to cover the expected deficit through borrowing and interest-bearing loans. The reason for the deficit is set aside.

There is a significant improvement in the accuracy of revenue forecast in the year 2017 where the ratio of total actual revenue to planned, 94% of the planned revenue was close to the bubble by a large percentage, and the expenditure was 71% of the completion of the plan is due to lack of services provided by the government. Besides, there is a very low investment surplus between the planned and the actual for the years 2015, 2016, 2017, with a completion rate of 45, 61% and 57%, respectively. However, there is a lack of accuracy in planning for the preparation of the general budget of the government and also it is not sufficient to disclose the transparency of the presentation of sufficient information and data in-depth budget and the final accounts of the government.

Based on the information in the table.3, the sample (S-K-sample) for each sample is naturally distributed. And it can be concluded that the first axis is the first dimension of participation with a level of Sig is 33.0 and it is greater than 05.0. The second dimension is the transparency and disclosure of the highest level Sig which is 635.0, the largest of which is 0.05. This is the first evidence is naturally distributed by the zero hypothesis H_0 . The second axis is the preparation and implementation of the general budget at the level of Sig of 450.0 and greater than 05.0. This is the evidence for acceptance of the zero hypothesis H_0 hypothesis and the sample.

It is clear from the table.8 that all of the paragraphs are within the scope of the Acceptance (Acceptance). According to the opinion of the research sample, with the exception of some paragraphs that include an acceptance score (not approved) which is the paragraph fifth that includes discussing the budget practically and away from the political and party blocs and this is what one can see in reality.

The General Budget Balance (GPA) is sufficient to include a score (acceptance) and a five-point scale with an average (2.94). This evidence of this dimension is somewhat positive for the sample

Therefore, analyzing the axes and dimensions of the subject reveal that the first dimension is participation is negative in the viewpoint of the sample and this is evidence of the lack of blind participation by citizens and organizations which is derived from the general budget of the government, while there is a somewhat weak disclosure.

One can deduce from the table.9 that the calculation of the first dimension (participation) is (-9. 049) and it is lower than T value which is (96.1) at the level of freedom (29), which indicates that participation is negative and there is unacceptability concerning this issue. The sig is (00.0) is smaller than (05.1) percent of the sample. This calcifies that the members of the sample are able to form a clear vision towards this topic.

It is also concluded from the above table (T) calculated for the axis of the second dimension (transparency and disclosure (3.458) is smaller than the value of (T) tabular (1. 96) at the degree of freedom (29) which displays the disclosure that includes a somewhat agreeable response to the statements made by the sample members, and the level of evidence Also, it is noted that the calculated value of the integral axis (budget preparation and implementation) (-0. 786), which is smaller than the value of T (96.1) at the degree of (29), which indicates the focus of the preparation and implementation of the budget. This forms a clear view of this axis because of the ambiguity surrounding them.

It is clear from the table.10 of the Regression test concerning the first dimension of the first axis participation with the dependent variable, budget preparation and execution was the result of calculated T (1. 340) and is smaller than 2 at the degree (29) and at the level of evidence (0.000) this, in return, is smaller than (0. 05) and then accept the hypothesis of counting and reject the hypothesis of substitution which stipulates that there is no correlation and influence of statistical significance between (participation) and the preparation and implementation of the budget

The level (R) is estimated at (0. 334), which indicates a medium correlation (participation) (2) and (general budget), and the amount of impact (participation) (R^2) that reaches to (0. 102.1%). This affirms that changes affecting the dependent variable (the general budget) are due to post participation.

It is clear from table.11 of the regression test of the second dimension of transparency and disclosure is compatible with the dependent variable that is the preparation and implementation of the budget and the calculated T result (1. 729) which is smaller than 2 at a level of (29) and at the level of evidence (0. 011) is smaller than (1.05) this confirms the old hypothesis is that there is no correlation and effect of statistical significance between (transparency and disclosure) and preparation and the implementation of the general budget of the government.

The level (R) is estimated at (0.358), which indicates a medium correlation (transparency), (disclosure), and general budget.

CONCLUSIONS

Based on the results of the financial and statistical analysis it can be concluded that there is a lack of participation by the population and organizations. It means that there is no transparency and disclosure by the government during its publication of the general budget of the final and final accounts. Besides, comprehensiveness of the budget by an appropriate amount of transparency and disclosure, the Ministry of Finance reports include data and disaggregated data on government expenditure, public debt, and how to cover disability.

A quarterly budget balance does not publish periodically, this reflects the unwillingness to apply transparency and financial disclosure, in line with rules and standards in relation to public financial transparency. Moreover, the executive and legislative authorities have met the deadlines set by the budget law in preparation and monitoring approval, publication, and implementation. Exaggerating estimations of expenditures and revenues during the preparation of the general budget for the ministry and the absence of objective planning and there is a discrepancy between the estimates of revenues and expenditures from year to year and the existence of fixed criteria.

It is demonstrated that the Government's reliance on oil revenues is approximately 83% during the preparation of the annual budget and authentication is delayed by political parties and parties dominated by the government. Furthermore, it can be concluded that the resentment and discontent with the services provided by the government despite the high rates of achievement in the general budget of the government and there is a disclosure for reports on completion rates and a promise to inform citizens and resident organizations. And unfortunately, there is no joint commission present to monitor the government's work by citizens and civil society organizations.

RECOMMENDATIONS

1. Develop mechanisms by the executive branch to authorize civil society organizations and civil society organizations as participatory budgets.
2. The legislative authorities have approved the terms of discussion of the budget and allow for them to submit their views.
3. Monitoring mechanisms open hotlines and continuous communication to provide community control in relation to the public budget.
4. The need to apply international and Arab standards for disclosure and quality of financial reporting in relation to the budget of the General Assembly during the preparation and implementation process.
5. The need to apply the international standards on transparency adopted by international organizations in the general budget of a government.
6. The Executive Authority includes the financial statements with a detailed presentation of the State's revenues and disbursements to cover the projected deficit, as well as the publication of annual and monthly rent data.
7. The Executive and Legislative Authorities shall set deadlines for the preparation and submission of the budget.
8. Accuracy and objectivity should be applied in planning and preparing the general budget of the government.
9. To find an endowment for oil revenues, such as revitalizing the economic, commercial, agricultural, and tourism aspects.
10. The necessity of activating the regulatory framework and accounting for the deviations responsible for deviations in the general budget of the ministry.
11. The need to provide services and welfare to the citizen to meet their needs and the investment side of the provision infrastructure in line with citizenship aspirations.
12. Assessing the government performance and accountability by comparing work done with what is planned public budget.

AUTHORS CONTRIBUTION

1. Mohammed Jabbar Fashakh Contributed 40%.
2. Amal Mohammed Salman Contributed 35%.
3. Mohsin Abbood Bander Contributed 25%.

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