

## *Government program (GP) pathway for performance-based budgeting adopting in Iraq*

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### **Abstract:**

This paper examines the potential transition from traditional budgeting to performance budgeting (PB) in Iraq, with a focus on the Government Program (GP). It explores the historical underpinnings of budgetary practices in Iraq, critiques the limitations of traditional budgeting, and delineates the potential of GP as a catalyst for the implementation of performance budgeting. The study utilizes a qualitative approach, analyzing policy documents and drawing parallels with global trends and empirical studies to assess the adaptability of performance budgeting in the Iraqi context. The findings suggest that GP embodies the foundational elements of performance budgeting. The study concludes with strategic recommendations for successful performance budgeting implementation in Iraq.

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**Keywords:** Program government, performance budgeting, Iraq.

## **Introduction**

In the evolving landscape of public sector management, the push for efficiency, accountability, and transparency has never been more pressing (Hijal-Moghrabi, 2022). Amidst these demands, Performance Budgeting (PB) emerges as a beacon of reform, promising a pathway to better governance through enhanced fiscal discipline and improved program outcomes. The journey to performance budgeting, however, is complex and multifaceted, requiring a thorough reevaluation of budgeting principles and practices (Lu & Willoughby, 2018). This article delves into the significance of the Government Program (GP) as a pivotal mechanism in steering the transition towards performance budgeting in Iraq.

### **Problem Statement and Objective**

The traditional budgeting system in Iraq has been criticized for its lack of flexibility, efficiency, and outcome focus. The Government Program (GP) presents a unique opportunity to shift towards a more dynamic and performance-oriented budgeting approach. This study aims to evaluate the potential of the GP as a pathway to implementing performance budgeting in Iraq.

### **Research Question**

Is the Government Program (GP) serve as a vehicle for transitioning to a Performance Budgeting.

## **Methodology**

The study employs a qualitative methodology, reviewing available literature, policy documents, and previous reform efforts

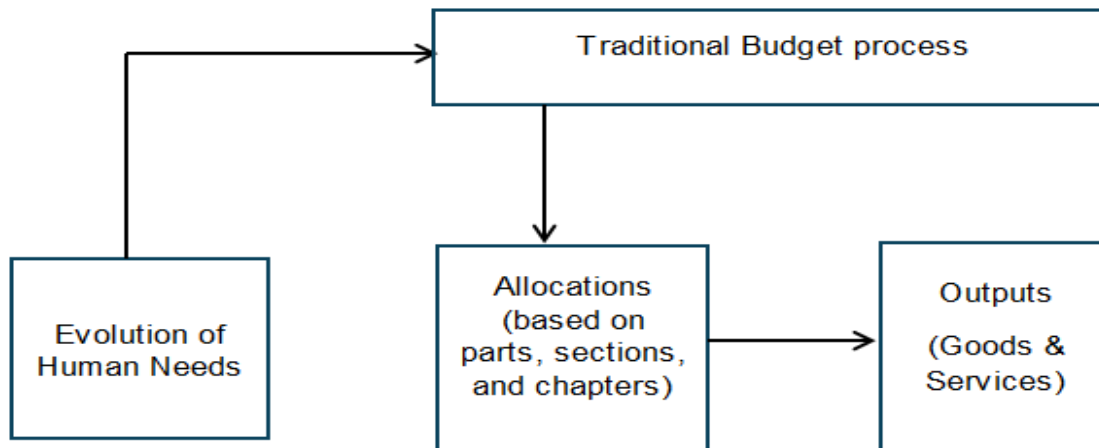
within the Iraqi budgeting system. The study synthesizes theoretical frameworks and empirical evidence to understand the nuances of

performance budgeting and its applicability to Iraq.

#### Traditional Budgeting in Public Sector

Traditional budgeting, also known as line-item budgeting, has long served as the foundational approach to fiscal planning in the public sector. This method prioritizes the classification of budget into parts, sections, and chapters, offering a structured means of organizing government expenditures (Emerling & Wojcik-

Jurkiewicz, 2018). At its core, the traditional budget reflects the government's financial planning, encapsulating the economic activities under its control and serving as a key instrument for delivering public services (Lawyer, 2013; Yamamoto, 2018). Figure 1 shows the traditional budgeting process in the public sector, depicting the flow from human needs to public budget, then to programs and, ultimately leading to goods and services.



**Figure1: The Process of Traditional Public Sector Budgeting**  
Source: By authors

#### Characteristics of Traditional Budgeting

Traditional budgeting is characterized by its straightforward, itemized representation of government spending, focusing on the allocation of resources rather than the outcomes or effectiveness of such expenditures (Kuzior & Sobotka, 2019). Its features include:

1. Expense Tool: Serves primarily as a financial planning instrument.
2. Government Goals Alignment: Often lacks a direct connection to governmental objectives and control over the effectiveness of task implementation.
3. Expenditure Integration: Budget expenditure is not integrated with other public sector expenditures, leading to potential inefficiencies.
4. Expenditure Hierarchization: Faces challenges in prioritizing spending based on strategic importance.
5. Approach: Adopts a static approach, focusing on the budget year without

accommodating future adjustments or unforeseen needs.

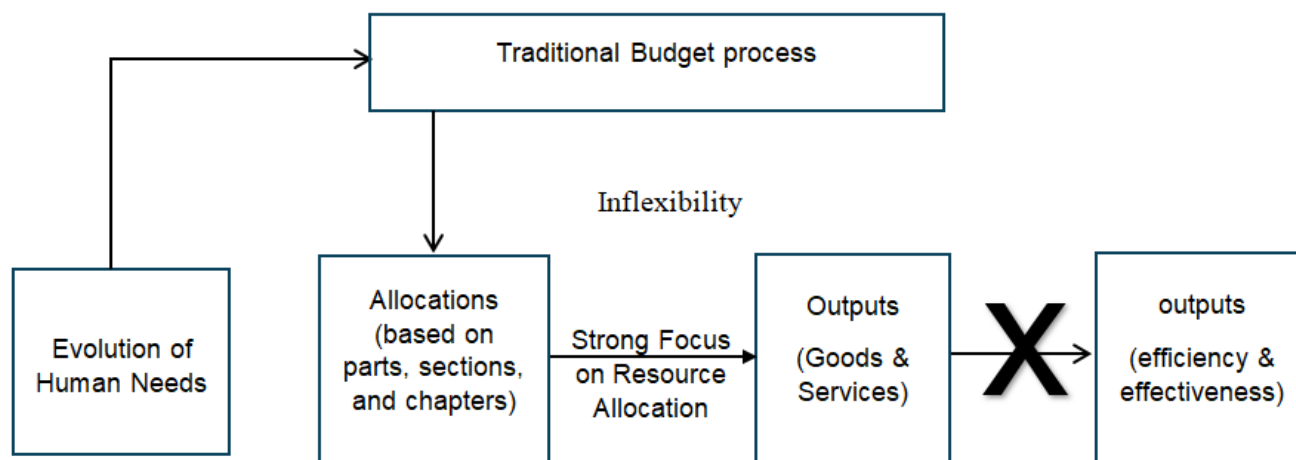
6. Effectiveness Knowledge: Provides limited insights into the effectiveness of incurred expenses.
7. Specialized Knowledge: Requires specialized knowledge for budget classification, complicating the budgeting process for non-experts.
8. Legislative Discussion: Directs legislative discussions towards individual expenditure items, often overshadowing broader strategic goals.
9. Fund Administration: Designates fund holders responsible for managing allocated resources.

#### Criticisms and Limitations

Despite its widespread use, traditional budgeting has faced criticism for its inflexibility and strong emphasis on resource allocation over strategic outcome alignment (De Campos & Rodrigues, 2016; Popesko, 2018). The method's inherent limitations have

spurred a search for more dynamic and efficient budgeting approaches, especially in the face of economic crises, budget constraints, and the

demand for high-quality public services under fiscal pressure (Sapała, 2018).



**Figure 2: The Process of Traditional Public Sector Budgeting**

Source: By authors

Figure 2, illustrates the linear nature of the traditional budgeting process in the public sector, highlighting its inherent rigidity and focus on allocations. It begins with the "Evolution of Human Needs," which serves as the primary driver for public budgets. These needs are processed through a "Traditional Budget process" that lacks adaptability, as denoted by the label "Inflexibility." The funds are then allocated based on predefined classifications—parts, sections, and chapters—emphasizing the system's "Strong Focus on Resource Allocation." This rigid structure advances to "Outputs (Goods & Services)," where the absence of a connection to an "X" indicates a failure to systematically measure the efficiency and effectiveness of these outputs.

The progression from needs to outputs underscores the critical shortcomings of traditional budgeting: it fails to dynamically respond to evolving needs due to its inflexibility, and it emphasizes the mere allocation of funds rather than the actual outcomes of public spending. This approach often results in a disconnect between the funds dispersed and the value or impact of the services delivered, as there is no established mechanism within the process to evaluate the efficacy of expenditures against their intended

goals. The crossed-out link to "Outputs (efficiency & effectiveness)" graphically represents the lack of integration between resource allocation and the actual performance or success of public programs.

### **The Shift towards Performance Budgeting**

The evolving landscape of public fiscal management has underscored the need for budgeting methods that not only manage resources efficiently but also enhance performance management. In response, many governments globally have been adopting performance budgeting as a strategic tool to navigate financial reforms and economic challenges (Popesko, 2018; Sapała, 2018). Unlike traditional budgeting, performance budgeting focuses on linking resources to outcomes, prioritizing objectives, and ensuring transparency and accountability in public spending.

### **Performance Budgeting:**

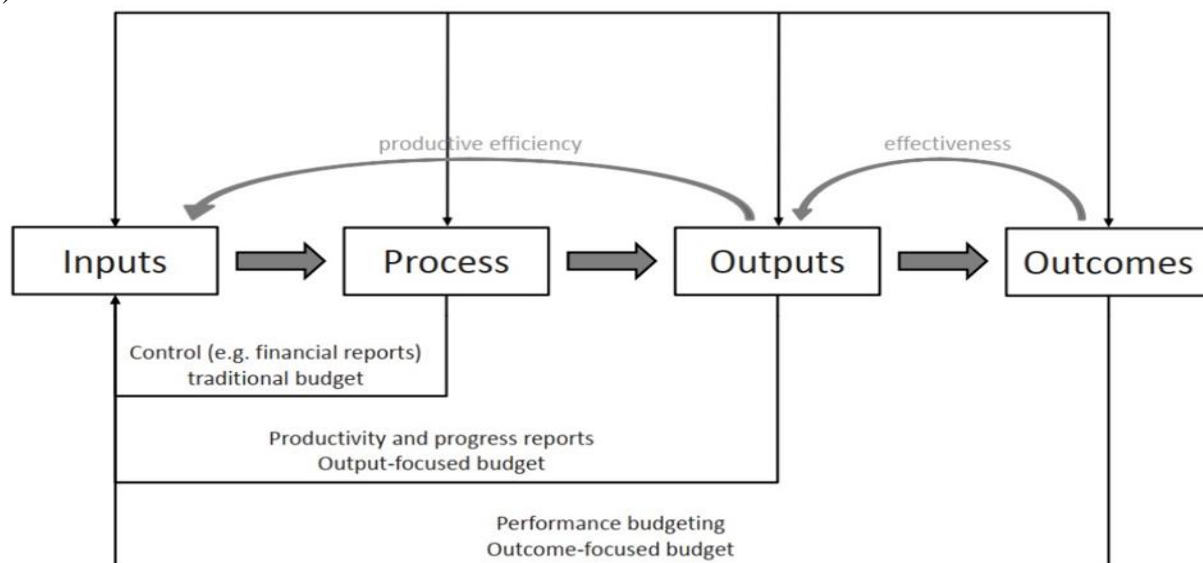
Performance Budgeting (PB) represents a significant shift in public sector budgeting, emphasizing outcomes and results over traditional input-based allocations. This innovative approach has garnered attention worldwide for its potential to enhance governmental accountability, efficiency, and service delivery.

## Definition and Evolution of Performance Budgeting

Performance Budgeting (PB) is a fiscal planning approach that interweaves performance measures with budgeting. It's a concept rooted in the history of budget reforms, originating from the 1950s in the United States, with a significant evolution during the 1990s due to its adoption in Signville, California. Performance budgeting is characterized by its orientation towards achieving specific outputs and outcomes, fundamentally changing the focus from the means of accomplishment to the accomplishment itself, as highlighted by Tyr & Willand (1997). This shift signifies a move from traditional budgeting metrics towards a system that aligns financial resources with expected performance outcomes, promoting accountability and enhanced fiscal management (Kong, 2005; Olawale et al., 2012; Young, 2003).

The evolution of performance budgeting can be traced back to the objective-centered budgeting of the 1940s in the USA, which later expanded to various governments in Europe and the USA from the 1960s to the late 1980s. This expansion brought about a notable innovation: the introduction of functional classification into the budgeting process, which categorizes expenditures according to their intended purpose (Diamond, 2003).

Figure 4. in the context, which is not displayed here, illustrates the budgeting process in detail. In this figure, the path from 'Inputs' to 'Outcomes' is outlined, passing through stages marked by 'Process' and 'Outputs.' Each stage is influenced by 'Intervening Variables' like productive efficiency and effectiveness, showcasing the complex interplay between various aspects of budgeting.



**Figure 3: Budget process**

**Source: Lorenz (2012)**

In its modern incarnation, performance budgeting encapsulates not only the goals and objectives that public funds aim to achieve but also the financial means for their execution. By garnering quantitative data, performance budgeting aids in measuring the extent to which these objectives have been realized. The current form of performance budgeting, sometimes referred to as "new performance budgeting,"

emphasizes outcomes and results, leading to its other monikers such as "output budgets" and "outcome budgets" (Brusca & Labrador, 2016). (Ho & de Jong, 2019), provides a comprehensive definition of PB, describing it as the integration of performance information and analysis throughout the entire budgetary process. This includes stages from budget preparation by the executive branch to

appropriation decision-making by the legislature, as well as budget execution by line ministries and departments, culminating in auditing and spending reviews. The primary aim of performance budgeting is to utilize government resources more efficiently, cost-effectively, and accountably to fulfill policy goals and the priorities of policymakers.

This integrated approach ensures that each dollar spent is scrutinized for its contribution to the agency's mission, goals, and objectives, marking a paradigm shift from traditional, input-focused budgeting methods to a results-driven framework.

### Models of Performance Budgeting (PB)

The implementation of performance budgeting varies, with no universally accepted standard. Three principal models are identified, each with differing levels of integration

between performance information and funding decisions (Anderson, 2008; Curristine et al., 2007):

**Presentational Performance Budgeting:** Performance data is included in budget documents primarily for transparency and accountability, without directly influencing funding decisions.

**Informed Performance Budgeting:** While performance outcomes influence budget planning and allocations, there is no strict formula linking funding levels to performance results.

**Direct/Formula Performance Budgeting:** This model establishes a direct correlation between funding and specific performance outcomes, often through contractual mechanisms or formulas.

**Table 1: Models of the performance-based budgeting system and their degrees of effectiveness.**

The Model	The linkage between Performance Information and Funding	Planned or Actual Performance Main Purpose in the Budget Process
Presentational	No link	accountability
Performance-informed budgeting	Loose/indirect link	Planning and/or accountability
Direct/formula performance budgeting	Tight/direct link	Resource allocation and accountability

**Source: OECD (2007)**

### Key Characteristics and Benefits

The core advantage of performance budgeting lies in its focus on efficiency and effectiveness. By orienting budget decisions towards performance outcomes, performance budgeting helps ensure that public resources are allocated to programs and activities that deliver the highest value (Schick, 2014a, 2014b). Moreover, performance budgeting promotes transparency and fosters a culture of accountability, enabling a clearer assessment of government programs' success in meeting their objectives (Brumby & Robinson, 2004; Lorenz, 2012).

### Challenges and Considerations

Despite its advantages, transitioning to performance budgeting poses challenges, including the need for robust data collection

systems and a cultural shift in budgetary practices. Furthermore, the effectiveness of performance budgeting depends on the quality of performance indicators and the government's capacity to accurately measure and evaluate outcomes (Raudla, 2018).

### An Analysis of the Components of Performance Budgeting

Performance budgeting (PB) is not just about the connection between performance and budget allocation. It is a sophisticated system that involves strategic planning for agency missions and goals. It also requires quantifiable data that gives meaningful information about program outcomes and progress towards specific targets, as stated by Melkers & Willoughby (1998). The concept corresponds to



the framework of essential features of PB as identified by Lorenz (2012).

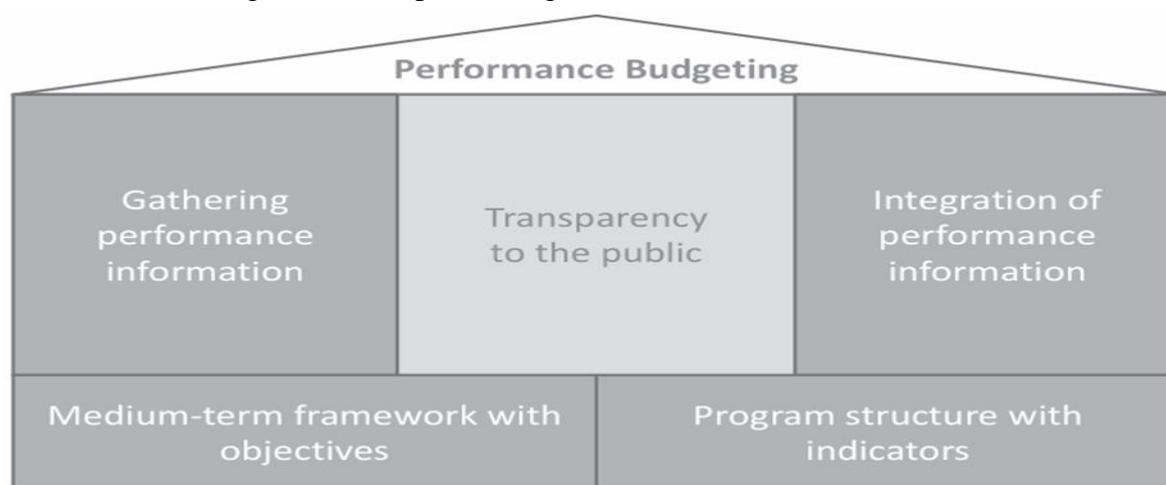
The visual depiction in Figure 4.5, as recognized by Lorenz (2012), and referred to as the "Performance Budget Building," displays PB as a framework consisting of five essential components. The medium-term fiscal framework and program structure are considered essential components for the execution of the PB, as noted by (Diamond, 2003). These aspects facilitate the collection and integration of performance information, which in turn ensures the transparency of PB to the public. Although the latter is not required for PB to operate, it lacks may reduce the system's effectiveness.

Lorenz (2012), asserts that strategic planning and program structure are essential initial phases in the development of PB, as they lay the foundation for later elements. Banner (2006), warns against implementing

modernization in traditional systems without considering the cohabitation and interplay of all five parts. This is crucial for achieving maximum efficacy in PB.

The development of PB systems is distinguished by the structure and configuration of the connection between performance and finance. The numbering of the elements does not imply any hierarchy, save for the foundational importance of medium-term planning and program structure. Full implementation of performance budgeting occurs when all components are present and actively engaging with one other.

Therefore, the components of performance budgeting establish a unified framework that allows governments to connect money with anticipated results, promoting a system in which financial resources are synchronized with program efficiency and effectiveness.



**Figure 4: Performance budget building**  
 Source: Lorenz (2012)

## The Genesis of Performance Budgeting in Iraq

### The Inceptive Phase

In the early 1990s, Iraq embarked on a journey like that of many advanced and third-world countries, aiming to refine the pillars of planning, preparation, and execution of its budget. This was to ensure the budgetary framework could meet the burgeoning demand for socio-economic information. In 1991, a high-level committee was formed by the

Ministry of Finance (Ministerial Order No. 3897 and letter No. 27209 dated 10/09/1991) to explore the feasibility of adopting performance budgeting in five selected departments. However, the committee ultimately concluded that the application of performance budgeting was not feasible at the time and recommended a review of global studies on the requirements for its implementation (Al-Baghdadi, 1998).

### The Post-2003 Phase

Post-occupation Iraq witnessed the Ministry of Planning devising long-term strategic plans with specific goals, which included enhancing fiscal policy tools and transitioning to program and performance budgeting.

1. The impetus for modernizing Iraq's budget preparation process through contemporary methodologies was initially provided by the directives of the Supreme Committee for Financial Management and General Budget Reform, established under Diwani Order No. 88 of 2012.
2. The National Development Plan (2013-2017) outlined the transition from itemized to program and performance budgeting, stressing the Iraqi Ministry of Finance's role in adopting programs to upgrade its budgeting practices and systems in line with developed countries' standards (MOP, 2013).
3. The subsequent National Development Plan (2018-2022) acknowledged the shortcomings of the previous plans in achieving the desired transformation in budget preparation. It re-emphasized the necessity for a gradual transition to program and performance budgeting to enhance the efficiency of public spending and financial management improvement (MOP, 2018).

### **The Era of Government Programs**

Performance budgeting in Iraq sought to synchronize expenditures with strategic goals and governmental priorities, systematically linking them to development plans at various

administrative levels (Beazley et al., 2018). The government program which started from The Adel Abdul Mahdi government reaching the government of Mr. Sudanese, has outlining detailed plans and performance indicators to drive policy implementation.

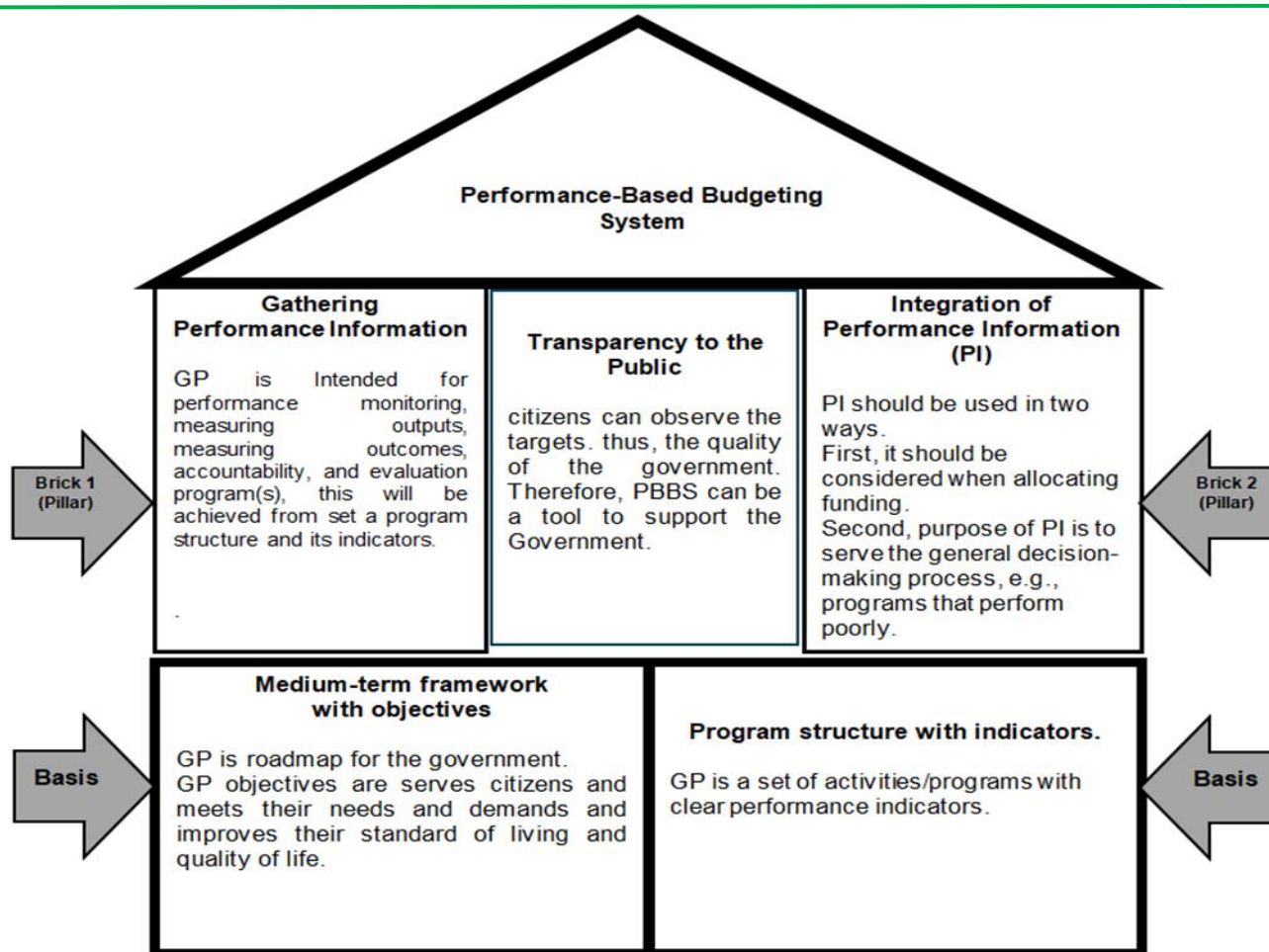
This government program outlined five primary axes, with the economic strengthening axis including reforms in budget philosophy, aiming for the 2020 to 2023 budget to be project- and performance-based (Mahdi, 2018). Yet, the budget suspension for fiscal year 2020, 2022 hindered these transformative efforts.

### **The Role of Government Program (GP) in Advancing Performance Budgeting in Iraq**

The Government Program (GP) in Iraq represents a significant step towards the establishment of a performance budgeting (PB) within the country. Drawing from the GP's definition and its alignment with the composition of performance budgeting elements, we can infer its potential as a catalyst for performance budgeting.

### **Integration of Government Program (GP) Into Performance Budgeting Framework**

The Government Program (GP), by design, encapsulates the core objectives and strategic intent of the Iraqi government, setting a definitive course for its ministries and sectors. Its robust framework, detailing plans with explicit timelines and performance indicators, aligns closely with the fundamental principles of performance budgeting, which emphasizes the need for strategic planning, outcome monitoring, and transparent reporting.



**Figure 5: Government Program (GP) as a Catalyst for Performance Budgeting (PB)**  
 Source: By authors

### **Integration of Government Program (GP) Components with Performance Budgeting (PB)**

The diagrammatic representation in Figure 4 illustrates the harmonization of Iraq's Government Program (GP) with the core constituents of a performance budgeting (PB). The Government Program (GP) structure is intricately mapped to complement the performance budgeting (PB) framework, forging an integrated strategy aimed at modernizing Iraq's budgetary mechanisms.

1. Strategic Planning as a Bedrock for performance budgeting: The Government Program (GP) embodies a strategic vision that charts the course for governmental action, directly mirroring the performance budgeting emphasis on rigorous strategic planning. It encompasses agency missions, goals, and

objectives, thereby aligning Joyce (2022) assertion of the necessity for a deliberate, goal-oriented approach in performance budgeting.

2. Medium-term Framework with Clear Objectives: With a focus on long-term socio-economic betterment, the GP's medium-term framework delineates objectives that resonate with the citizenry's welfare—essentially reflecting performance budgeting mandate to bind fiscal frameworks with precise, strategic objectives (Flynn, 2019).

3. Cultivation of Performance Indicators: The Government Program (GP) meticulous articulation of performance indicators is in congruence with the performance budgeting imperative for a structured program with explicit indicators. This integration ensures that each program component is measurable and accountable, aligning with Robinson et al.



(2009) exploration of indicator development within performance budgeting.

4. Systematic Gathering of Performance Information: Monitoring and evaluation form the backbone of Government Program (GP) implementation phase, aligning with performance budgeting principle of performance information gathering. This systematic collection of data underscores the program's accountability and efficiency, consistent with the practices advocated by Hijal-Moghrabi (2022).

5. Enhancing Transparency and Accountability: The Government Program (GP) commitment to transparency and legislative oversight epitomizes performance budgeting focus on public transparency and the incorporation of performance data into decision-making processes. This reflects Sicilia & Steccolini (2017) discourse on the role of transparency in reinforcing public trust and accountability within performance budgeting frameworks.

This scholarly dissection elucidates the symbiotic relationship between the Government Program (GP) and performance budgeting elements, showcasing the Government Program (GP) potential as a transformative agent in the realm of fiscal governance in Iraq. By meticulously aligning the Government Program (GP) components with performance budgeting requisites, the stage is set for a reformed, results-oriented budgetary practice that can significantly improve the governance and socioeconomic outcomes for Iraq.

## Conclusion

The government program (GP) in Iraq manifests the foundational elements required for a performance budgeting, albeit implicitly. It embodies strategic planning, clearly defined objectives, the development of performance indicators, and a commitment to transparency and integration of performance data. These elements, which form the building blocks of performance budgeting, are evident within the structure of the government program (GP), underscoring its potential as a pivotal mechanism for implementing performance

budgeting in Iraq. The GP's comprehensive framework, coupled with its outcome-oriented approach, sets a precedent for a transition towards a more performance-focused budgeting model that could significantly reform financial governance in Iraq.

## Recommendations

1. Need more studies to understand the Catalysts and barriers that would influence the implementation of Performance Budgeting in Iraq
2. Initiate pilot projects within selected ministries to test the implementation of the performance budgeting approach.
3. Engage all stakeholders, including government officials, civil society, and international experts, to foster an inclusive transition to performance budgeting.

## Data Availability:

The data used to support the results of this study has been included in the article.

## Conflict of Interest:

The authors declare that they have no conflicts of interest.

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