

Integration of Item and Program Budgets and Their Role in Performance Evaluation and Their Impact on the Quality of Services (A Survey Study in the Financial Affairs Directorate - Ministry of Interior)

Muthanna Kazem Shaheen

Ministry of Higher Education and Scientific Research

Prof. Dr Shukry Salim

Republic of Tunisia Faculty of Economics and Management, University of Sfax

Abstract: The study aimed to shift from item budgeting in budget numbers to program budgeting and to show how program budgeting plays a role in improving the quality of services and controlling them in government units and to show how to improve the reality of services by using program budgeting to raise performance efficiency, as a performance evaluation medium. To achieve this goal, the study relied on the descriptive analysis method, where data were collected through a questionnaire sent to one of the service providers containing specific questions related to item and program budgets, performance evaluation, and service quality. The study sample was 400 employees in the Ministry of Interior's joint sponsor (officers, employees, and affiliates) whose duties were in the Accounts and Flour Directorates and at various administrative levels. Questionnaire, where the researcher distributed 205 downloadable questionnaires, and 200 questionnaires were retrieved at a rate of (97.56). The (SPSS) statistical program was used to analyze the study questionnaire, and experimental tools were applied to the statistical data to analyze the relationship between the integration of item and program budgets, performance evaluation, and service quality. The study reached a set of results and conclusions. In this study, it concluded that there is a strong positive relationship between the integration of item and program budgets and performance evaluation. Improving the quality of services is considered a major factor in the relationship between the integration of item and program budgets and performance evaluation. Keywords: Item and program budgets - performance evaluation - improving the quality of services - Ministry of Interior.



This is an open-access article under the [CC-BY 4.0](https://creativecommons.org/licenses/by/4.0/) license

Introduction

The concept of the budget has witnessed a significant development gradually to meet the rapid and successive developments in economic life, as the budget has become part of the policies and procedures prepared by the administration to achieve its set goals efficiently and effectively, as it is no longer just a means to ensure the preservation of cash from theft and embezzlement and to organize the spending plan. Therefore, this section will address the concept of the budget of items and programs, its goals, types, and its basic foundations and components. Studies indicate that the idea of the budget emerged in 1921, when the application of the item budget began in the United States of America to be a comprehensive economic budget according to the functional classification to determine current and capital expenditures, and through it the expenditure is classified according to its type and not according to its purpose. It is in the form of estimated tables that include the revenues and expenditures of the state for one fiscal year, and the budget was defined as tables that include an estimate of the revenues and expenditures of the state for one fiscal year. Iraqi Public Accounting Principles Law (No. 28 of 1940) or it is the cost of various government programs during a period of time with multiple sources of funding (Jrisat: 1995: 5) and the two definitions indicate that the budget is funding by which expenditures and revenues are directed to serve the interests of the economic unit, as Garrison & Noreen, 2006, p. 273) indicated that it is a detailed plan to obtain available and accessible funding sources and use them during a specific period of time, and it represents a future plan expressed quantitatively, while the aforementioned definition indicates that the budget is a plan that is developed in detail and is linked to the period for which it was prepared, and it is also known that it is an indispensable tool that helps organizations manage cash flows during a specific period of time. **The researcher believes that the budget is a future plan prepared by the economic unit to maintain the fluidity and continuity of its work without hesitation.**

he research aims to achieve a number of objectives as follows:

- 1- Clarifying the cognitive foundations and theoretical background of the study variables (for item and program budgets) and the quality of services.
- 2- Developing a proposed framework for preparing the general budget to help shift from item budget to program budget in a manner that is compatible with the governmental unit.
- 3- Clarifying the impact of shifting from item budget to program budget on rationalizing government spending and effectively controlling it, optimal use of available financial resources, and quality of services provided.

The importance of the research stems from the role played by the program budget in achieving transparency in presenting budget data for the governmental unit, leading to achieving an acceptable state of credibility in allocating and spending public funds and ease of controlling them, and the possibility of reaching a theory specific to the general budget whose assumptions can be applied to all activities.

The research relied on the descriptive analytical approach by using the sources and literature that were reviewed related to accounting, from scientific periodicals and books of scientific solidity related to the field of study, with a field study through interviews with the accounting specialist cadre in the Ministry of Interior through qualitative interviews.

The Ministry of Interior was chosen as a sample for the research because it is one of the government units that provides a public service to all citizens, and it is one of the largest government formations in the country.

The first axis: The theoretical aspect

First: The concept of the budget and methods of preparing it according to theories

1- Accounting according to theories

The Terminology Committee of the American Institute of Certified Public Accountants (AICPA) defined accounting as the art of establishing, classifying and summarizing largely through the use of a monetary expression of transactions and events that are at least partially of a financial nature and interpreting the results resulting from them.

It was defined from another point of view that accounting is nothing but a service activity whose function is to provide basic quantitative information of a financial nature to economic units that are intended to be useful in making economic decisions and in reaching decisive choices among the available alternative paths. KHORUNZHAK.2020)(

2- Agency theory

Agency is actually a matter of delegating authority to people who are likely to be most capable and best able to achieve a task that is to hold them accountable and find a way to control their actions and reframe them based on the goals assigned to them (with some difficulty due to their position in the economic unit). Agency issues have been widely noted in various academies and fields (2020, Dahana), and evidence exists in various fields such as accounting (Ronen & Balachandran. 1995) and finance (Watts & Zimmerman, 1983) finance (Fama, 1980) and in the field of economics, (Jensen & Meckling, 1976) and (Ross, 1973) and in the field of political science (Hammond & Knott, 1996; Weingast & Moran) and there are other names in the rest of the sciences. 2017). Panda) Due to the widespread presence of the agency problem in different types of governmental and economic units, this theory has made this theory one of the most important theories, as the relationship between the agent and the principal arises when the agent is appointed to implement some administrative decisions on behalf of the president, and they are the principal and the principal, and the relationships are those between the investor and the authorized director of the company, between the tenant and the lessor, and between shareholders and debt holders. The agency theory is an analysis of these relationships with a focus on agency costs. (Tekin.3.2020), and the agency theory was defined as a contract under which one or more persons (the principal person(Hiring another person (the agent) to perform some services on his behalf, while giving the agent some of his services (this relationship is necessary because the principal needs to accomplish specific tasks and benefit from the services of the agent because he has the skills and abilities necessary to perform those tasks, and the principal himself may lack these skills and abilities or may not be as effective as the agent in performing these tasks. Therefore, the contract in the agency relationship can be understood as a tool to achieve different forms of cooperation and control between the principal and the trustee, and there can be more complexity in agency relationships when both the principal and the agent play a reciprocal relationship, as the principals can act at the same time as some agents who act as principals for other agents. Although the concepts of contract and agency are closely related, some scholars point out two main types of differences. First, agents are not usually chosen for a specific job or for a set of separate tasks, but are appointed to perform a wide range of activities, which can change over time and correspond to the principal's basics, goals and interests. In this case, the principals concerned must, to some extent, be interested in the character of The agent, in his profile, and in other characteristics that do not pose a problem in contractual agreements where the principal will focus on achieving goals rather than specific tasks. Secondly, in an agency relationship there is much less investment. Zogning. 2.2017)) where the legislative authority (parliament) represents the agent and the principal, and acts as an intermediary between the people and the main authority (Constitution of the Republic of Iraq, 2005: Article 5) and the Prime Minister, who is authorized to implement the law. In fact, the government acts as a manager towards the heads of the executive bodies (ministers) who in turn act as agents of the Prime Minister, and as managers towards the units they supervise.

3-The theory of allocated funds

Government accounting is based on the principle of allocating funds to record and evaluate government operations. This principle is based on the idea that a certain portion of resources is allocated to implement a specific activity, and that the use of said resources is limited to achieving the specified goal. Therefore, each monetary unit within the financial budget for each accounting period is directed towards achieving specific goals. Each monetary unit is considered an independent accounting entity, revealing the expenses necessary to implement its activities during the financial period, in addition to the sources of financing these expenses. Government funding is renewed on an annual basis, as the government seeks to provide public services that exceed the goals of capacity and profitability for citizens and individuals. Therefore, this theory represents the most appropriate framework for explaining the scientific foundations of accounting within governmental entities of an administrative nature..(Arslan.244.2017)

secondly: Service performance evaluation:

1- Performance evaluation is one of the important pillars of governmental and economic units and business establishments in a big way. This topic is of interest to management scholars and their main concern, and in many cases it represents the broader phenomenon of all administrative studies, as it represents the basic pillar of the governmental unit in its success in providing services and its acceptance by citizens, and the performance evaluation process is of great importance to all governmental units that provide the same services and not only to those responsible for governmental units or partners in providing services Abdel.2020.2(

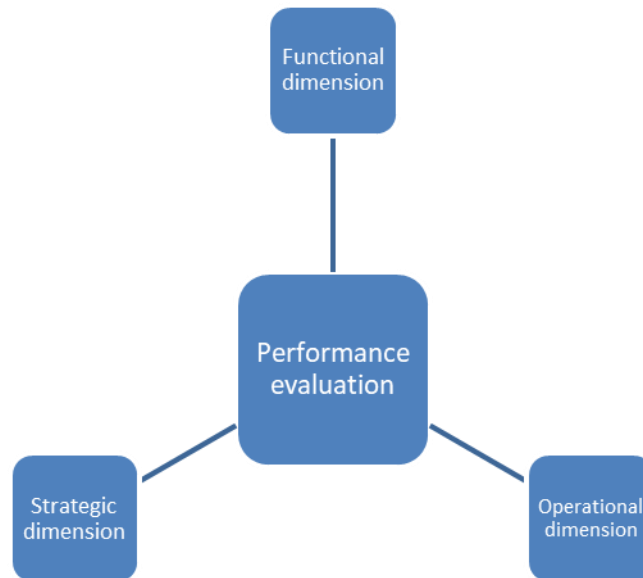
2- The importance of evaluating job performance in government units

Performance appraisal means that it is possible to obtain performance ratings that provide reliable and trustworthy evidence about job performance. There are some jobs in which objective measures of important aspects of job performance are required (e.g., production and piece sales), but even in these jobs, objective measures of job performance rarely capture the full range of behaviors that are believed to be effective in performing the job. As a result, performance appraisal is almost always based on the subjective judgments of supervisors, peers, or other sources who may be asked to evaluate specific employees. There is a very large literature on performance appraisals and other subjective measures of job performance, and it cannot be summarized in full. Suffice it to say that significant concerns have been raised about the usefulness of measuring job performance. (Murphy, 2020, 19) Performance appraisal for government units is of great importance as it represents a lens for finding and correcting deviations, selecting human resources, motivating quality, and maintaining the workforce by the following).:::2018.252 Ali(

1. It shows the ability of the government unit to achieve the goals set according to the plan by comparing the achieved activity with the target and addressing deviations, if any .
2. It enables the government unit to know the results achieved and compare them with previous periods to measure the improvement achieved or not.
3. Evaluating the performance of government units can raise their strategic position with units that provide similar services.
4. It enables the administration to see the reality of all individuals working in the government unit, which enables it to evaluate the performance of all administrative levels and know the role of each individual within the government unit.
5. Evaluating the performance of government units shows the extent of their contribution to providing services and the happiness of citizens within the country.

6. By evaluating the performance of government units, it can eliminate waste and financial loss for all their activities, which leads to rationalizing expenditures and completing control over them effectively. .(Daujotaitė.2011)

Figure 8 shows the relationship between the dimensions of performance evaluation.



Source: prepared by the researcher

2. There are many trends that indicate the importance of performance evaluation in government units, including

Measuring the efficiency and effectiveness of the government unit in achieving its goals according to the drawn plan in the shortest time and lowest cost and achieving the highest benefit for the beneficiary (Sulistiani, 2021). As follows- :

- Determining the extent of the government unit's contribution to operations related to social development, environmental conservation, and the production of goods and services of high quality and prices acceptable to the beneficiary.) 2024. Choi(
- Helps the government unit correct its procedures and prepare highly flexible plans and helps the decision-maker make changes at the appropriate time.
- Performance evaluation is the common factor between the management of the government unit and its employees.

It helps the management identify inefficient workers for the purpose of training and rehabilitating them to raise their capabilities in completing the). (Narwane work .2020:11)

The second axis: The practical aspect

To solve the research problem, we relied on descriptive analysis of the study variables by discussing the procedures for preparing the budget for the purposes of evaluating performance in the Ministry of Interior/Financial Affairs Directorate, the study sample, as it is the financially competent authority for all the ministry's affiliates and is in the process of transitioning from the traditional budget to the program and performance budget. This axis seeks to clarify the most important characteristics of the research sample individuals, through the information included in the questionnaire form that was distributed to the research sample, and the tables below show the characteristics of the research sample individuals:

First: According to academic qualification:

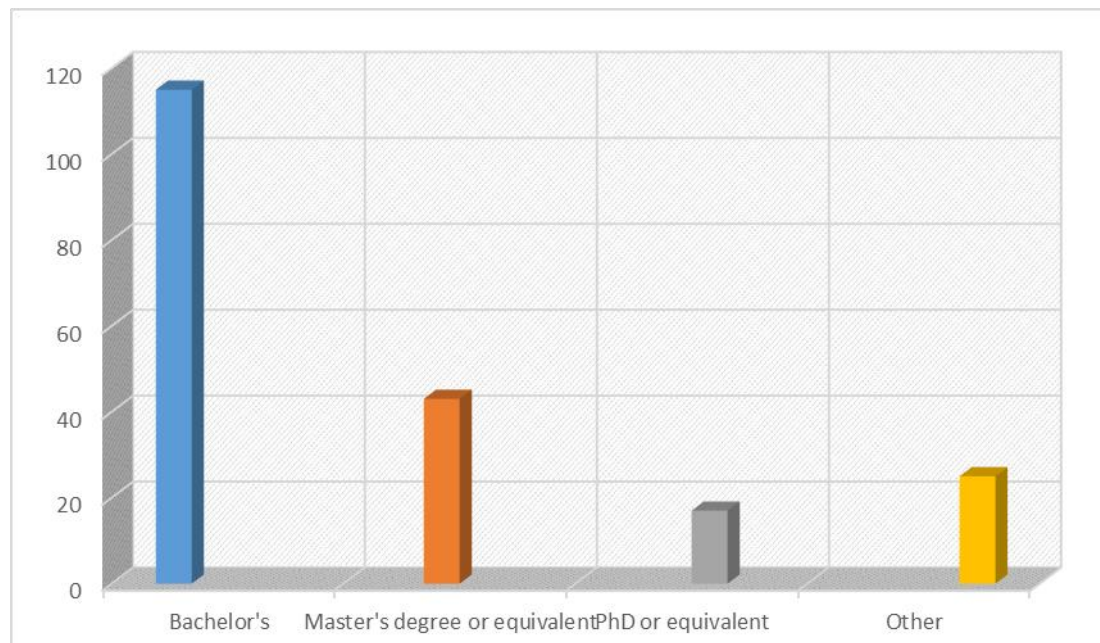
The data indicate that the vast majority of the sample members hold a bachelor's degree or its equivalent, with 115 individuals out of a total sample of 200 individuals, representing 57.50%, the highest percentage in the study. In contrast, the number of those holding a master's degree or its equivalent was 43 individuals, representing 21.4%, while 17 individuals obtained a doctorate degree, representing 8.50% of the sample. Finally, the number of those who obtained other degrees was 25 individuals, representing 12.5%. These results indicate that the majority of the sample members enjoy a high level of education and scientific culture, which enhances the accuracy and objectivity of their answers to the questions included in the questionnaire. These results are shown in Table (1) and Figure (12).

Table 6. Distribution of sample members according to academic qualification

ratio	Repetition	Academic qualification
57.50%	115	Bachelor's
21.50%	43	Master's degree or equivalent
8.50%	17	PhD or equivalent
12.50%	25	Other
%100.0	200	the total

The table was prepared by the researcher based on the program outputs. Spss v25

Figure 12 Distribution of sample individuals according to academic qualification



The figure was prepared by the researcher based on the program outputs. Spss v25

Second: According to specialization:

The results indicate that the specialization (Financial Accounting) represents the highest percentage among the research sample individuals, as their number reached 123 individuals out of 200 individuals, which is equivalent to 61.50% of the sample. It was followed by the specialization (Auditing), which includes 42 individuals, at a rate of 21.00%. As for the specialization "Risk Management", it included 20 individuals at a rate of 10%. Finally, the number of individuals from other specializations reached 15 individuals, at a rate of 7.50% of the total sample.

Table 7. Distribution of sample members according to specialization

ratio	Repetition	Specialization
61.50%	123	Financial accounting
21.00%	42	Audit
10.00%	20	Risk management
7.50%	15	Other
100.00%	200	total

The table was prepared by the researcher based on the program outputs. Spss v25

Testing association hypotheses

The first main correlation hypothesis: (There is a significant positive correlation between the budget of items and programs X, and the performance evaluation in its dimensions). It is clear from Table (32) that there is a significant positive correlation between the budget of items and programs and the performance evaluation in all its dimensions (quality and productivity, commitment to deadlines and delivery, cooperation, innovation and creativity, knowledge and skills and commitment to values and policies, flexibility, adaptation and leadership), as the correlation coefficient recorded a significant positive correlation between the items of the program budget and the performance evaluation in its dimensions, as it amounted to (**0.411 - **0.494 - *0.323 - **0.514 - **0.347 - **0.528), respectively, as shown in Table (32), which is a significant correlation at a significance level of (0.01 - 0.05). It is also clear from Table (32) that there is no significant correlation between the program budget and the role of control, oversight and accurate accounting in commitment to deadlines and delivery. The correlation coefficient recorded a value of (0.222), which is a statistically insignificant correlation. Accordingly, these results confirm the rejection of the correlation hypothesis. The first hypothesis is accepted, which states: "There is a positive correlation between the budget of items and programs, and the performance evaluation in its dimensions in general".

Table 32 shows the relationship between programme budget and performance evaluation.

Performance Evaluation	Flexibility, Adaptability and Leadership	To have knowledge, skills and commitment to values and policies.	Collaboration, innovation and creativity	Commitment to time and delivery	Quality and productivity	Budgeting of items and programs
.382**	.314*	.266*	.381**	0.157	.259*	Control, oversight and accurate accounting
.351**	.469**	0.159	.392**	0.066	0.203	Financial Forecasting and Job Responsibility
.510**	.460**	.323*	.425**	.265*	.464**	Focus on results and flexibility in financing
.528**	.514**	.323*	.494**	0.222	.411**	Measurement, Evaluation and Strategic Planning
**0.536	0.364	0.532	0.457	0.235	0.312	Efficiency, effectiveness and cooperation

						between units
**. Correlation is significant at the 0.01 level (2-tailed).						
* . Correlation is significant at the 0.05 level (2-tailed).						

The first sub-hypothesis of correlation: (There is a positive correlation between control, supervision, accurate accounting and performance evaluation in its dimensions). It is clear from Table (32) that there is a positive correlation between control, supervision, accurate accounting and performance evaluation in its dimensions (quality and productivity, commitment to deadlines and delivery, cooperation, innovation and creativity, knowledge and skills and commitment to values and policies, flexibility, adaptation and leadership), as the correlation coefficient recorded a positive significant correlation between control, supervision, accurate accounting and performance evaluation in its dimensions, as it amounted to (*0.259 - **0.381 - *0.266 - *0.314 - *0.325 - **0.382), respectively, as shown in Table (32), which is a significant correlation at a significance level of (0.01 - 0.05). It is also clear from Table (32) that there is no correlation between control, supervision, accurate accounting and the role of commitment to deadlines and delivery, as The correlation coefficient recorded a value of (0.157), which is a statistically insignificant correlation. Accordingly, these results confirm the rejection of the first sub-hypothesis of correlation and the acceptance of the alternative hypothesis, which states that (there is a positive correlation between control, supervision, accurate accounting, and performance evaluation in its dim.

2- Second sub-hypothesis of association

(There is a positive correlation between financial forecasting, job responsibility, and performance evaluation) It is clear from Table (32) that there is a positive correlation between financial forecasting, job responsibility, and performance evaluation in each of its following dimensions (quality and productivity, commitment to deadlines and delivery, cooperation, innovation, and creativity, knowledge, skills, and commitment to values and policies, flexibility, adaptation, and leadership), as the correlation coefficient recorded a positive significant correlation between financial forecasting and job responsibility, and performance evaluation in its dimensions, as it amounted to (**0.392 - **0.469 - **0.351), respectively, as shown in Table (32), which is a significant correlation at a significance level of (0.01 - 0.05). It is also clear from Table (32) that there is no correlation between financial forecasting and job responsibility X1 and each of the dimensions (quality and productivity, commitment to deadlines and delivery, cooperation, innovation, and creativity, knowledge, skills, and commitment to values Policies, flexibility, adaptation and leadership) as the correlation coefficient recorded a value of (0.203 - 0.066 -0.159 - 0.206) respectively, which is a statistically insignificant correlation. Accordingly, these results confirm the rejection of the second sub-hypothesis of correlation and the acceptance of the alternative hypothesis, which states (there is a positive correlation between financial forecasting, job responsibility, and performance evaluation).

3- The third sub-hypothesis of correlation: (There is a positive relationship between focusing on results and flexibility in financing, and performance evaluation in its dimensions) It is clear from Table (22) that there is a positive correlation between focusing on results and flexibility in financing, and performance evaluation in its dimensions (quality and productivity, commitment to deadlines and delivery, cooperation, innovation and creativity, knowledge and skills and commitment to values and policies, flexibility, adaptation and leadership), as the correlation coefficient recorded a positive significant correlation between focusing on results and flexibility in financing, and performance evaluation in its dimensions, as it amounted to (**0.464 - *0.265 - **0.425 - *0.323 - **0.460 - *0.301 - **0.510), respectively, as shown in Table (22), which is a significant correlation at a significance level of (0.01 - 0.05), and accordingly this result confirms the existence of a positive significant correlation between focusing on results Flexibility in financing and performance evaluation in its dimensions. These results confirm the rejection of the third sub-hypothesis of association and the acceptance of the alternative hypothesis, which states:

(There is a positive correlation between focusing on results, flexibility in financing, and performance evaluation in its dimensions).

4-The second main correlation hypothesis: (There is a positive correlation between the budget of items and programs in their dimensions and the quality of services). Table (33) shows that there is a positive correlation between the budget of items and programs in its dimensions (control, supervision and accurate accounting, financial forecasting and job responsibility, focus on results and flexibility in financing, measurement, evaluation and strategic planning, efficiency, effectiveness and cooperation between units), and the quality of services. The correlation coefficient recorded a positive and direct significant correlation between the budget of items and programs in its dimensions and the quality of services, as it amounted to (*0.300 - **0.337 - **0.508 - **0.492-.452**), respectively, as shown in Table (33), which is a significant correlation at a significance level of (0.01 - 0.05). Accordingly, these results confirm the rejection of the second main correlation hypothesis and the acceptance of the alternative hypothesis, which states (there is a positive correlation between the budget of items and programs in its dimensions and the quality of services).

Table 33 shows the relationship between the budget of items and programs and the quality of services.

Budgeting of items and programs	Efficiency, effectiveness and cooperation between units	Measurement, Evaluation and Strategic Planning	Focus on results and flexibility in financing	Financial Forecasting and Job Responsibility	Control, oversight and accurate accounting	
.492**	.508**	.429**	.452**	.337**	.300*	Quality of services
**. Correlation is significant at the 0.01 level (2-tailed). *. Correlation is significant at the 0.05 level (2-tailed).						

Source: Prepared by the researcher based on the outputs of the statistical analysis.

Axis III: Conclusions and recommendations

First: Conclusions

1. Integrating the item and program budgets contributes to achieving an effective balance between controlling financial expenditures and allocating resources strategically, which enhances financial control and allows for sustainable improvement of government performance. This integration improves the ability of organizations to manage resources more efficiently and effectively, as they benefit from the advantages of both budgets.
2. Focusing on program budgeting allows governments to link resources to specific results and objectives, making performance evaluation more objective and measurable. This linkage helps achieve the organization's goals more efficiently, as efforts are directed to achieve specific results that can be clearly tracked and analyzed.
3. Line-item budgeting helps impose strict control over government expenditures by accurately identifying expenditures. This type of budgeting reduces unnecessary financial waste and enhances the efficiency of using financial resources, which contributes to improving the management of government expenditures.
4. Linking program budgeting to specific performance indicators contributes to improving the quality of government services. Through this linkage, resources are directed towards activities

that achieve the best results and objectives, which is reflected in improving citizen satisfaction with the services provided.

5. Continuous performance evaluation is a vital tool for improving administrative processes and identifying strengths and weaknesses. This evaluation helps in making strategic decisions based on accurate data on actual performance, which supports improving the overall performance of institutions.

Second: Recommendations

1. The use of integrated budgeting that combines item and program budgets should be enhanced to ensure maximum efficiency in resource management. This can be done by developing unified policies and procedures that ensure the integration of the two budgets and directing resources towards national priorities.
2. Governments should enhance flexibility in program budgeting, allowing for the possibility of modifying plans and funding based on changing economic and political conditions. This flexibility will help institutions quickly adapt to new developments and effectively meet citizens' needs.
3. It is necessary to develop accurate and transparent performance indicators linked to program budgeting to facilitate the process of performance evaluation and analysis of results. These indicators should be related to various aspects of institutional performance such as efficiency, effectiveness, and quality, and cover all government sectors.
4. Financial forecasting tools should be developed to ensure long-term budget stability. Accurate forecasting can help allocate resources effectively and reduce the financial risks that governments may face as a result of economic fluctuations.
5. Responsibilities should be clearly defined within each institution to enhance accountability and ensure the achievement of set goals. Functional accountability makes each employee responsible for the results of his work and motivates him to achieve optimal performance, which enhances the efficiency of the institution.

Sources and References

1. Asogwa, Ikenna Elias, and Osim Etim Etim. "Traditional budgeting in today's business environment." *Journal of Applied Finance and Banking* 7.3 (2017): 111.
1. PRASETYO, P. Eko, and E. Nur CAHYANI. "Investigating Keynesian Theory in Reducing Unemployment and Poverty in Indonesia." *The Journal of Asian Finance, Economics and Business (JAFEB)* 9.10 (2022): 39-48.
2. Dahana, M. A. (2020). Analysis of the budget planning process and budget execution process. *European Journal of Business and Management Research*, 5(4).
3. Tekin, Hasan, and Ali Yavuz Polat. "Agency theory: A review in finance." *Anemon Muş Alparslan Üniversitesi Sosyal Bilimler Dergisi* 8.4 (2020): 1323-1329.
4. Zogning, Félix. "Agency theory: A critical review." *European journal of business and management* 9.2 (2017): 1-8.
5. PRASETYO, P. Eko, and E. Nur CAHYANI. "Investigating Keynesian Theory in Reducing Unemployment and Poverty in Indonesia." *The Journal of Asian Finance, Economics and Business (JAFEB)* 9.10 (2022): 39-48
6. Abdel-Basset, Mohamed, et al. "An integrated plithogenic MCDM approach for financial performance evaluation of manufacturing industries." *Risk Management* 22.3 (2020): 192-

7. Murphy, Kevin R. "Performance evaluation will not die, but it should." *Human Resource Management Journal* 30.1 (2020): 13-31.
8. Semenysheva, N., KHORUNZHAK, N., & Sadovska, I. (2020). Evaluation of the adaptability of scientific theories for the development of Accounting Institute. *Intellectual Economics*, 14(1), 113-129.
9. Asogwa, Ikenna Elias, and Osim Etim Etim. "Traditional budgeting in today's business environment." *Journal of Applied Finance and Banking* 7.3 (2017): 111.
10. PRASETYO, P. Eko, and E. Nur CAHYANI. "Investigating Keynesian Theory in Reducing Unemployment and Poverty in Indonesia." *The Journal of Asian Finance, Economics and Business (JAFEB)* 9.10 (2022): 39-48
11. Dahana, M. A. (2020). Analysis of the budget planning process and budget execution process. *European Journal of Business and Management Research*, 5(4).
12. Zogning, Félix. "Agency theory: A critical review." *European journal of business and management* 9.2 (2017): 1-8
13. Tekin, Hasan, and Ali Yavuz Polat. "Agency theory: A review in finance." *Anemon Muş Alparslan Üniversitesi Sosyal Bilimler Dergisi* 8.4 (2020): 1323-1329
14. Arslan, Mihriban Coşkun. "Historical Development of Government Accounting." *Accounting and Corporate Reporting: Today and Tomorrow* (2017): 239-276
15. Abdel-Basset, Mohamed, et al. "An integrated plithogenic MCDM approach for financial performance evaluation of manufacturing industries." *Risk Management* 22.3 (2020): 192-
16. Murphy, Kevin R. "Performance evaluation will not die, but it should." *Human Resource Management Journal* 30.1 (2020): 13-31
17. Ali, Rasha, and Seham Ahmed Fouad. "Performance assessment of health care providers." *Sohag Medical Journal* 22.3 (2018): 252-259.
18. Daujotaitė, Dalia. "Finansų valdymo proceso vertinimas veiklos audite." *Socialinių mokslų studijos* 3.4 (2011): 1345-1358.
19. Sulistiani, L. S., Kismartini, K., Suwitri, S., & Putranti, I. R. (2021). An Analysis Of Performance Management System For Improving Local Government. *Jhss (Journal Of Humanities And Social Studies)*, 5(3), 304-310
20. Choi, D., & Park, J. (2024). Local government as a catalyst for promoting social enterprise. In *The Third Sector, Social Enterprise and Public Service Delivery* (pp. 33-54). Routledge.
21. Narwane, Vaibhav S., et al. "Mediating role of cloud of things in improving performance of small and medium enterprises in the Indian context." *Annals of Operations Research* (2020): 1-30.
22. Iraqi Public Accounting Principles Law (No. 28 of 1940).
23. Jreisat, Jamil. *Performance Balance between Theory and Practice*. Cairo, Egypt: Arab Organization for Administrative Development. 1995
24. Permanent Iraqi Constitution submitted to the National Assembly on 22/8/2005