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Universidad del Zulia
Facultad Experimental de Ciencias
Departamento de Ciencias Humanas
Maracaibo - Venezuela

An Analytical Study on the Assessment of Planning, Implementation, Control and Financing

Buthaina Rashed Hummidi¹

¹ Accounting Department, College of Administration and
Economics, Mustansiriyah University, Iraq
buthali70@uomustansiriyah.edu.iq

Abstract

This study aims to examine the federal budget of Iraq and the general budget of the state for the period of 2009 to 2016 with the exception of 2014 via analytical and comparison method. It has resulted that the proportion of expenditure of most ministries for the period (2009-2016) investigated was stable, with most ministries receiving very close percentages. As a conclusion, the investment proportion and budget on education was very small and the assessment of universities globally depends primarily on the infrastructure of university such as laboratory and well-equipped halls with modern technologies.

Keywords: Federal, Operational, Investment, Budget.

Un estudio analítico sobre la evaluación de la planificación, la implementación, el control y la financiación

Resumen

Este estudio tiene como objetivo examinar el presupuesto federal de Irak y el presupuesto general del estado para el período de 2009 a 2016, con la excepción de 2014 a través del método analítico y de comparación. El resultado fue que la proporción del gasto de la mayoría de los ministerios durante el período (2009-2016) investigado fue estable, y la mayoría de los ministerios recibieron porcentajes muy cercanos. Como conclusión, la proporción de inversión y el presupuesto en educación fue muy pequeño y la evaluación de las universidades a nivel mundial depende principalmente de la infraestructura de la universidad, como laboratorios y salas bien equipadas con tecnologías modernas.

Palabras clave: Federal, Operacional, Inversión, Presupuesto.

1. INTRODUCTION

The most important stage of the budget is the process of developing federal budget estimates as it has to be completed during the budget period and set forth the important goals of the state for the purpose of demonstrating the effectiveness of the planning, implementing and funding of the federal budget of Iraq. The analysis of the ratio was conducted to compare the data period 2009 – 2016 as related to the Ministry of Kurdistan Region. Therefore, this research is divided into six sections with the inclusion of the introduction and

methodology. The first section explains some of the previous Iraqi studies that investigated the subject of the Iraqi federal budgets. The proportions of public expenditure and the ministries of the Kurdistan region for the current budget and investment for the same period were compared under the third section. The fourth section compared the percentage of implementation of the current budget and investment of the ministries of the Kurdistan Region with the entities that are not associated with the Region for the same period. The fifth section compared the distribution of expenses on the exchange for the period 2009 – 2016 while the sixth section attempted to compare revenues in Egypt (Deficits) for the period 2009-2016. Conclusions and recommendations to solve the problem were also mentioned in the sixth section.

The problem of this study surrounds the planning of the federal budget which is a translation of the objectives of the state, not to adopt the scientific method of planning and management of the financial resources of the state at the time when planning is the basis for solving many problems in all parts of the state. The proper planning provides the basic tools for the state to work transparently with full responsibilities of all ministries and the performances are evaluated during the period of the budget in accordance with the achieved goals. Therefore, this research is built on only one hypothesis which states that the process of planning, implementing and financing the federal budget has not been proved through any valid scientific basis and the state has not been able to control implementation. The importance of this study is derived from the importance of the proper scientific

planning of the federal budget of the country in order to ensure that the available resources are exploited in the country and directed towards the important goals of the state. The result will subsequently maximize the expected benefit of these resources.

2. LITERATURE REVIEW

There are many previous studies on the preparation and implementation of the federal budget of Iraq as carried out by many researchers and specialists in the field of accounting and economics. The following therefore are the past literature on the studies: Aliawi (2008) studied and analyzed the structure of the general budget of the State of Iraq from 2003 to 2007. The purpose of the study is to present and analyze the structure of the state budget in Iraq for the years 2003-2007 as the general budget was not placed within the framework of serving the national public objectives for social policy planning tool. The study concluded that there is an absence of general goals on the budget where there is no treatment for unemployment. The reality on the ground shows that there are more than 40% rates of unemployment, 76% rate of inflation, scarcity of services and severe weakness in infrastructure. The study can be used as a guide to reduce the unemployment rates among Iraqi people and to work on a variety of sources of

achieving the objectives for non-oil revenues and raise the share of taxes.

In addition, Saloum and Al-Muhaini (2007) in their study titled the State budget balance between preparation, implementation and control: a field study of the Iraqi budget for the period 2005-2007 aimed to adopt a modern method in estimating public expenditures under the state budget system. The study also aimed to adopt the role of modern budgets in determining the size of those expenses at the level of governorates and regions. The issue of this study focuses on the current situation of the Iraqi public budget which affects the developments in the volume of resources and expenditure. The tasks assigned are in accordance with the establishment of estimates based on non-scientific criteria.

The tasks are meant to maximize estimates of expenditure and are considered as the goal of the ministries and their units for the purpose of achieving the goals in the next period of time. The collection units seek to reduce the estimated resources for the coming period on the revenue side in order to maintain what is achievable compared to the plan. In addition to the control method that is subjected to that budget in preparation and implementation and showing the results, the accounting system that works on the implementation of the budget will bear most of this imbalance.

Furthermore, Saloum and Al-Muhaini (2008) examined the federal budget of Iraq Trends Growth rates of expenditure and revenue for the period from 2004 to 2007 in order to review the Iraqi budget and the budgeted divisions in the federal budget with the growth rates of expenditure and revenues for the period from 2004 to 2007. The study employed current budget trends in numbers based on the available data on budgets within the four years and then analyzed them to make observations. The study concludes that: while the main dependence was on oil revenues, sources of revenues funded for the four-year budgets presented by non-oil revenues, represented by taxes, customs, wages, public services and corporate revenues, were almost zero and did not reach 10% of the total sources of funding.

With the formation of the first Iraqi government, the first public budget was issued in Iraq in 1921; this implies that the accumulated experience in the preparation and implementation of the budget is close to a century. This supports the development of budgeting procedures and creativity as presented by the cadres of experience inherited through generations but the reality is regrettable by declining in the way the budget is numbered and presented. In another vein, Zubaidi (2013) carried out a literature review on the foundations of the preparation of the general budget in Iraq using the 2012 general budget from the economic perspective. The study showed that the highest percentage of

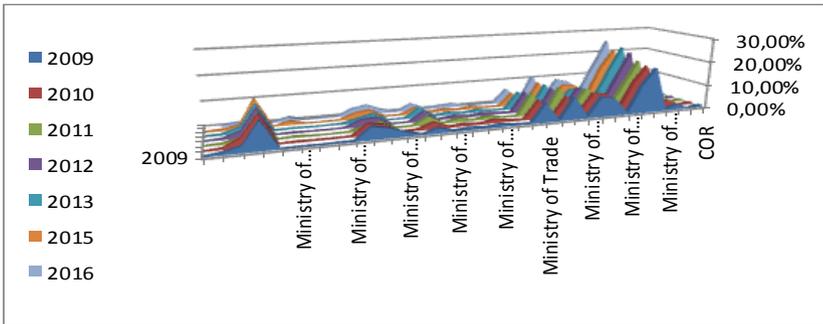
expenditure was issued in 2005 while the lowest was in 2004 due to the deteriorated situation as at that time but there was a surplus for the overall final status of the budget. In addition, budgets end with surpluses and are large deficits. Similarly, based on long-term strategic objectives, the government should adopt an alternative approach to the public budget.

Moreover, analysis of the Iraqi budget for the year 2013 was studied by Jubouri (2013) in order to indicate the consistency of the budget to the requirements of economic development in Iraq. The study aimed to investigate the importance of analyzing the role of tax in financing the general budget by obtaining sufficient revenues to cover public expenditure. The study concluded that taxes in Iraq are characterized by the weak impact on financing the public budget from the adoption of the budget on the basis of oil revenues and from the fact that in most countries of the world, tax revenues are important sources of funding for the public budget and to achieve socio-political and economic goals. Therefore, this study can be approached using previous studies where the contribution of knowledge is characterized by addressing important topics related to the exploration of the effectiveness of the process of planning, implementation and control of the federal budget for Iraq. The current and investments of Iraq are analyzed using the current budgets of Iraq from the period of 2009 to 2016 with the exception of 2014 as investment and ratification for the period 2009-2013 was

not published in the figure on the website of the Ministry of Finance. With the best knowledge of the researcher, only literature that dealt with the federal budget of Iraq in all aspects (planning, financing, implementation and oversight) and for long periods are considered in this study.

2.1. Evaluation of the planning process of the current federal budget and investment

The table 1 below shows the analysis of proportions of ministries' shares from the federal budget and figure 1 represents the share of ministries from the budget of 2009 to 2016 where the figures are similar except 2014 and why there is an increase in the slope of the graph from 2006 to 2013. Also, it is noticeable for the years 2015 and 2016 that there is increase in the share of the budget of some ministries such as the Ministry of Finance, where the share increased from 21.7% to 25.03%, or 4% lower than in 2015 for the Ministry of Labor while Health, Defense and Education increased by only 1% of shares in 2016 despite the decline in oil prices. These data are gathered as a result of merging and to reevaluate the budget of Kurdistan region.



The reasons for these developments are not far-fetched. First, merging another ministry with the Ministry of Municipalities and Works, Ministry of Construction and Housing, Ministry of Science and Technology and Ministry of Higher Education and Scientific Research as a result of administrative reform led to increasing the budgets of some ministries. Poor level of application ration card has led to reduction in the allocation of the Ministry of Commerce. In order to update the curricula for all stages of school in Iraqi schools, there should be increase of share of the Ministry of Education. Increase in the shares of the rest of the ministries to the budget of 2016 was due to cancellation of the budget of the Kurdistan region contributed.

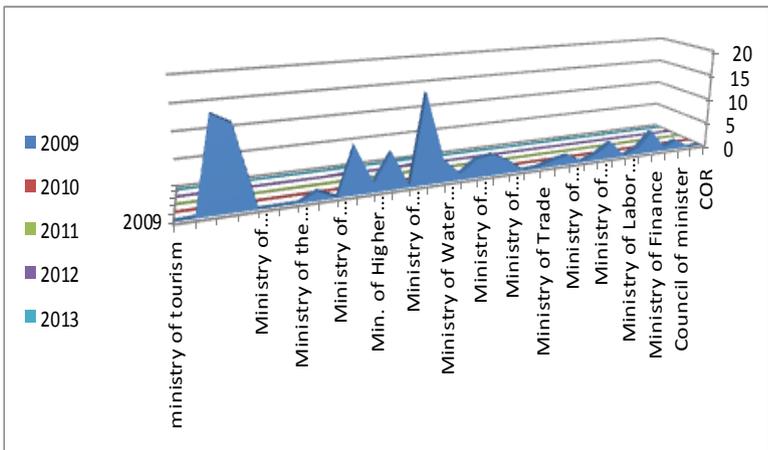
The above-mentioned information showed that:

The planning process was not based on the translation of the objectives of the state in general or the ministries in particular but was done by copying the balance of the previous year. It represents the estimates based on the budget of previous years with support from similar forms of budget. Figure 1 clearly shows that the budget was prepared on

the basis of the distribution of resources available to the ministries of the state in a continuous increase manner in accordance with the previous budgets with relative stability of the share of the ministry from year to year. Table 1 is developed to determine the planning and preparation of the budget in order to represent the goal translations of the ministries of the state. The translated figures are used to determine the needs for funds to achieve goals by finding resources sufficient to finance the budget in the future and preparation towards federal budget. The quota allocated to the Ministry of Agriculture was about 1% of the total budget of the state. This was due to the low oil prices but the state increase support for agricultural sector as an additional resource for state resources. In contrast, the sudden increase in the budget of Ministry of Agriculture for 2016 was 1.13%. However, this is in contrary to the plans aimed to increase the agricultural resources of the country. The percentages and figures of the budget of the Ministry of Industry show that there is lack of interest in the role performed by the Ministry which ranged from 0.09% to 0.06% in 2015. Aftermath, the draft was reformed in 2016 and became 1.52%; however, this percentage cannot achieve the goal of developing the industry sector and improve it into reality. In 2011, the percentage of the Ministry of Commerce was 9.44%. This indicates the highest percentage of the period chosen for this study. After the reforms, it was 6.07% in 2016. If the roles were transferred to the ministries of industry and agriculture to decline their status, this percentage is much higher than the role provided by the Ministry of Commerce. The ration card is used for the finance over the past thirteen years since the distribution of sugar, rice, flour and oil. The country as of today would be self-sufficient to provide these four items of the ration card even if these allocations have been transferred to the Ministries of Agriculture and Industry from the beginning.

The percentage is estimated at 0.20% for the Ministry of Science and Technology which is almost constant. This percentage reveals the ministry's failure to perform its duty in the proportion of allocations. Meanwhile, the budgets are appropriate and the role required for this ministry is to bring and develop technology to all nooks and crannies of the country. In 2009 and 2016 respectively, the percentage of the Ministry of Labor and Social Affairs increased by 0.58% and 3.14% due to the increase in the category of social benefits of the unemployed and widows. This represents an additional burden on the budget proposed. If the budget had been properly spent in the Ministries of Agriculture and Industry, The state could have been bypassed by finding employment opportunities in agricultural and industrial development projects. The share of the Ministry of the Interior ranged from 10.29% to 14.06%. Due to the security situation and the response to terrorism, this is considered normal even though the value is considered high. The Ministry of Communications did not exceed 0.25%. Despite the reforms of 2016, the share of the Council of Ministers from the current budget increased from 2.13% to 4.5%. The percentage continued to increase over the years with the exception of 2015. The budget was 5.04% in 2009 and became 2.76% in 2016 for the share of the Ministry of Electricity. Notably, the ministry needs large amounts of shares in order to run all generators of electric power but the fuel could be processed through the investment of gas associated with oil in replacement for importation from neighboring countries. Thus, this percentage of shares can be referred to by the Ministry of Oil to expand the investment with associated gas and supply to the Ministry of Electricity.

Until 2011, the Ministry of Tourism was not updated but only showed a budget from 2012 to 2015 for the values of 0.04%, 0.07% and 0.11% respectively. In the country, the Tourism Authority and the Ministry of Tourism qualify not because of the percentage carry out any objective role for the development of tourist activity. Table 2 and figure 2 expressed the investment budget that indicates all the previously proven conclusions that show the lack of interest in the Ministries of Industry, Health, Science and Technology and Agriculture. In addition, there is no indication of developmental orientation of the agricultural or industrial state in the 2009 investment budget. The only noticeable issue is the increase of shares of some ministries while none of the product can be seen except few listed as follow:



The Ministry of Finance which was built after the terrorist incident in 2009 was allocated 5.6% for the year 2010. The Ministry of Health was allocated 4.02% in 2010 but there was no development of any hospital on the existence and no modern equipment were provided to the hospital in respect to the ratio. During the selected period of years, the Ministry of Education had a share of 1.07% to 2.04%. This allocation is meant to build new schools after the lean years experienced by the Ministry of Education schools. In the year 2009-2015, the percentages of the Ministry of Transport were 1.9% and 3.62%. These percentages are considered significant but later dropped to 0.83%. The shares of 2.68% to 4.45% were allocated to the Ministry of Water Resources for the selected years in 2015, climbing to 0.45%. The shares were only used for maintenance of existing dams but no dam was built.

During the period 2009-2013, the Ministry of Higher Education was allocated shares of 1.27% - 1.78% in the year 2015. The percentages do not complement the responsibility of the Ministry of Education for the purpose of developing the country with all the scientific expertise and competencies and research and innovations despite the creation of many universities and colleges. Investment in the universities is very small despite the fact that the evaluation of universities depends primarily on the infrastructure of scientific laboratories and halls equipped with modern technologies. The budget of the Ministry of Environment was at the lowest rate of

0.08% despite the current trend towards attention to environmental and sustainable development. Notably, in 2009-2010, the investment budget for the Kurdistan region was high ranging between 11.85-12.27% and then decreased to 7.45% and 7.79% for the following year 2012 and 2013 respectively. Consequently rose to 24.18% for 2015 as this reveals the situation of things in that region. In the case of another department that is not attached to any ministry, the shares range from 14.48% to 20.67% for the period 2009-2013 but later reduced to 17.30% in 2015. In this case, agriculture and industries are included in the departments not associated with the Ministry.

2.2. The Share of Ministries from Current and Investment Expenditures

Table 3 and Figure 3 show the amounts allocated for each ministry according to the amount of funding received by the Ministry of Finance which sets a limit to the exchange process. The amounts were calculated by adding the percentage of the Ministry's expenditure to the total current expenses of the State.

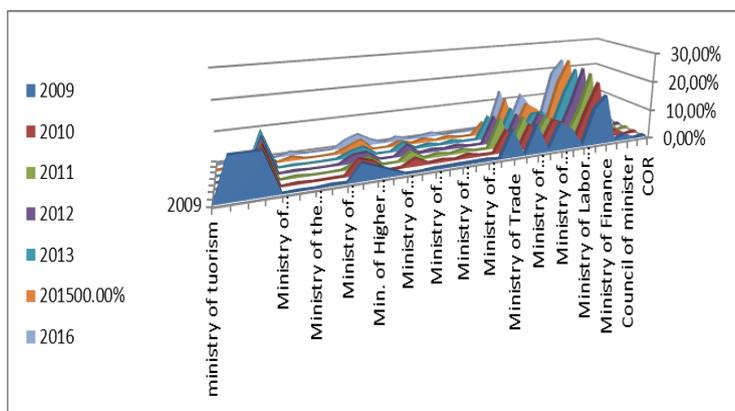


Figure 3: Share of ministries on current expenditures

Most ministries got very close ratios in the stability of the expenditure ratio for most ministries for the period 2009-2016 investigated and then reduced in 2016 except for some ministries and departments not affiliated with the Ministry. Such ministries are Ministry of Education, Ministry of Defense, Ministry of Interior, Ministry of Construction and Housing with 1.7% and Ministry of Displacement and Departments not affiliated with the Ministry and Supreme Judicial Council. After some ministries such as education, reconstruction and housing merge with others, they increased the proportion of expenditures. According to figure 3, large shares remained high while the small shares remained low and still remained low even after the drop in oil prices. This is not in accordance with the importance of goals but only reflects the funding fixed rate for all ministries. The percentage in table 4 and figure 4 support the results

mentioned above with regards to the investment budget as stated in the following:

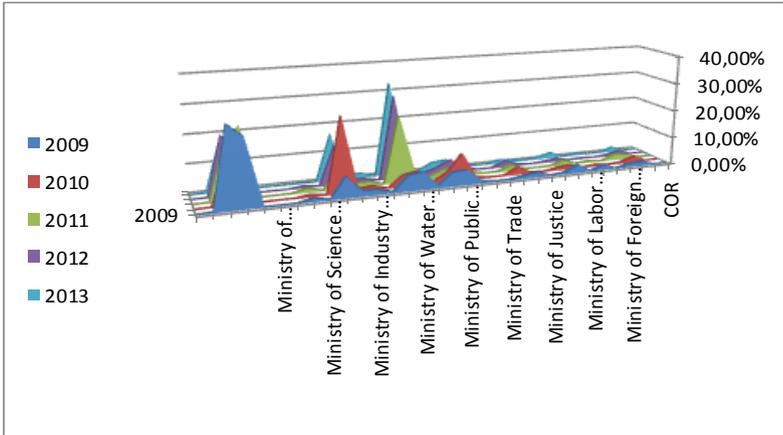


Figure 4: Share of ministries of investment expenditures

In the state investment expenditure, the proportion of the share of the Ministry of Health gradually decreased by a slight percentage from 2.97% in 2009 to 1.48% in 2015. This result indicates a weak funding budget of the Ministry of Health. For the fact that the Ministry of Education needs to complete the construction of some schools that were under construction, the percentage of expenditure for the share of the Ministry of Education decreased. An increase in the proportion of investment in the Ministry of Oil from 5.51% in 2009 to 32.81% in 2013 indicates a good investment if it is well directed into gas and oil refining instead of exporting crude oil and importing products from abroad. The Kurdistan region has the largest proportion of investment

expenditure in all years except in 2015 where it fell from 23.67% to 0.24%.

The parties that are not associated took the largest shares of the investment expenditures ranging from 14.96% to 28.05% but later changed to 17.33% in 2013. In comparison to agriculture and industry, this is a large percentage. However, the investments of these entities are unknown. In 2009, the percentage of the share of the Ministry of Communications from the investment expenditure was 1.22%. It was reduced by 0.11% to become small in 2016 while it was supposed to give an increased rate in this ministry in order to invest the shares in mobile phones instead of seeking the help of external companies knowing fully well that this activity generates steady, guaranteed and continuous income and profits. The Ministry of Tourism and Antiquities did not receive a bit of investment expenditure. This could lead to a negative impact on the implementation of the budget as tourism represents a river of gold. The ministries have been failed to be financed by the Ministry of Finance in exchange for the approved specialties. In another word, many organizations and ministries have been charged with high rates of expenditure both in investment and current budget. For the purpose of disclosure, the rates of implementation of current and investment budgets of ministries must be analyzed.

2.3. The Rates of Implementation of the Current Budget and Investment

Through the implementation of the federal budget of the state, the ministries can be established until 2013. The supervision of the exchange can be applied through the rate of implementation of the budget although this method does not depend on achieving the desired goals or the completion of the required programs. Figure 5 shows the rates of implementation of the current budget for the period 2009-2016 except 2014 despite the weakness as follows:

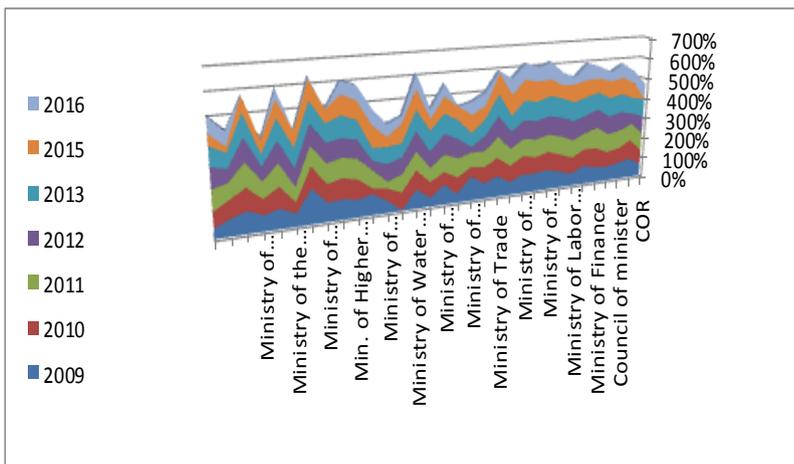
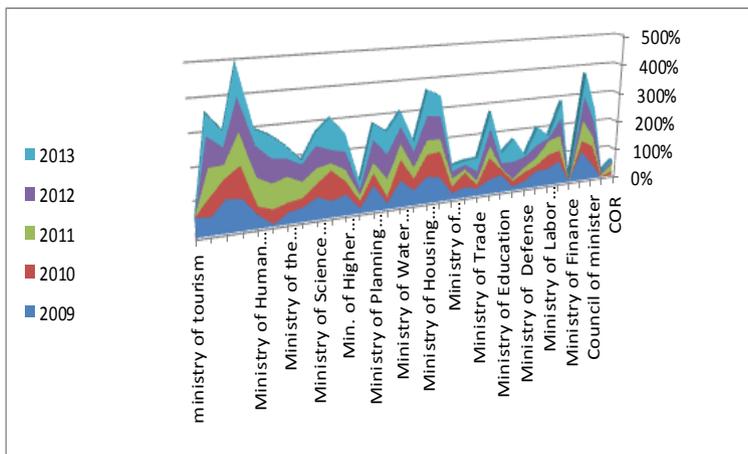


Figure 5: Implementation rate of the operating budget

Figure 5 clearly shows the steady pace of increase in implementation for most ministries. There was an increase in the implementation rates of the period 2009-2013 for most ministries and decrease for the year 2015 with the exception of Interior, Defense,

Education, Culture, Transport, Oil, Human Rights and departments that are not linked to the Ministry, there was more decrease in 2016. It can be concluded that the budgets of these ministries received more shares from 2010 to 2013 but got decreased in the rate of budget implementation for the year 2013-2016 for most of the ministries. There was an exception for few ministries that increased the rates of implementation of the budget despite the decline in oil prices and lack of operation. The Ministry of Construction and Housing Circles are not linked as the ministry needs to build and support other ministries like the ministries of agriculture and industry. If sufficient attention has been placed for the first two years, the ministry would be able to build many things.

Some ministries such as the Ministry of Finance exceeded their approved allocations for 2011 by 103% and the Ministry of Transport for 2009 by 115.82%. In 2009, the Ministry of Communications exceeded 159.57%. The exchange rate for the years 2009, 2010, 2011, 2012 and 2013 exceeded 100.35%, 101%, 107%, 103.06% and 101.5%, respectively the Kurdistan Region. This typically shows that the region is known for exceeding its allocated shares. To the best knowledge of the researcher, the implementation of exceeded allocations is in contrary to the general budget law of the state. Therefore, it is necessary to take deterrent measures to prevent government agencies from the illegality. Table 6 and Figure 6 indicate present the investment budget as follows:



While the Presidency of the Republic recorded the highest rate of implementation of 10.16% in 2012, implementation of the investment budget of the House of Representatives was very low and the highest implementation in 2011 was 29%. The implementation of the investment budget in the Council of Ministers reached the highest percentage of 63% in 2010 and reached 44.8% in 2013. The Ministry of Foreign Affairs implemented its investment budget in 2009 and reached 102.89% to bypass the highest implementation rate in 2012 reaching 83.37% in 2012 but falling down to 10.16% in 2013. Throughout all the years, the percentage of the implementation of the Ministry of Finance is less than 1%. Thus, there is no need to allocate such amounts when the Ministry of Finance does not need an investment budget. Therefore, highlighting the existence of goals planned when preparing the budget is important.

In 2009, the Ministry of Interior implemented its investment budget at the highest rate of 78.91% but later decreased to 61.36% in 2013. Investment by 58% which is considered the highest percentage was implemented by The Ministry of Labor and then reduced to 7.79% in 2013. Due to the construction of the stadium in Basra, the rate of implementation reduced for the years 2010-2012 and returned to rise in 2013 amounted to 44.34% from 60% in 2009 which was the highest rate of implementation of the Ministry of Education. In comparison to other ministries, the proportion of the Ministry of Youth was high over the years as it was investigated to amount to more than 49% and then rose in 2013 to 57.55%. In 2013, the highest percentage of implementation of the Ministry of Commerce was 44.34%.

For most years, the Ministry of Municipalities implemented its budgets by more than 70% and by more than 82.25% in 2013. Before falling to 31% in 2013, the highest percentage of implementation of the investment budget of the Ministry of Agriculture in 2012 amounted to 51.33%. This incident indicates weakness in the Department of the Ministry of Agriculture for all years despite the allocation of investment budget. Although, there are no dams on the Tigris and Euphrates rivers in their branches, the highest implementation of water resources was 80% in 2009 and became 51.85% in 2013. In 2012, the rate of implementation of the inflation budget has increased to reach 97.20% which is considered a good indicator.

The Ministry of Industry and Minerals has the highest implementation of 25.68% in 2003 which indicates weak performance

for the Ministry trends in taking investment decisions. In 2009, the rate of implementation of the Ministry of Higher Education was 67.62% but fell to 38.42% in 2015 due to non-funding of existing projects. In the year 2010 and 2013, the implementation rates for the Ministry of Electricity were 96.67% and 98.87% respectively. For the year 2009, the highest implementation of the Ministry of Science and Technology was 72.32% but fell to 40.98% in the year 2013. The rate of implementation of the Ministry of Communications was within the range of 30% in 2009 to 53% in 2012 but finally fell in 2013. The highest rate of 80% in 2011 was implemented by the Ministry of Immigration in 2011 but fell to 68.75% in 2013.

In 2012, the rate of implementation in the Ministry of Human Rights moved to 96.6%. For all the years till 2015, the KRG has a 99-100% implementation rate. In 2009, all non-affiliated departments implemented a deficit of 104.29% which gradually decreased to 48.76% in 2013. In 2012, the highest percentage of the Supreme Judicial Council was 92.62%. From the above-mentioned statements, the following can be inferred: For the years 2009 – 2013, the budget amounted to more than 200 billion dollars and this amount is big enough to build Iraq 10 times. No any actual achievement of the investigated years was noticed after thirteen years of abundant budgets which indicates weak investment planning. Most ministries have not the budget of their investment; this reveals an imbalance due to poor planning. All ministries have received investment budgets allocated to them but either they are not benefitted from the allocations or they are not funded due to insufficient budget.

No, any development trend was noticed over the period of study with the inclusion of all the ministries, departments and the regions with the allocated investment budget. It is worthy to direct the money towards the development of a particular sector, such as privatization of the investment budget in full support for agricultural development. This was then followed by the development of other sectors and two years of industrial development. Instead of wasting money in different directions from which nothing will be achieved, the state will be able to build and develop all the infrastructure sectors.

3. METHODOLOGY

Data issued by the Ministry of Finance were analyzed by the analytical method. The study exclusively used the financial statements from the federal budgets and the final budgets for the years 2009 to 2016 with the exception of the year 2014 as the House of Representatives did not approve the budget that year and the budget was not published in the Ministry's website. Also, the budget on investment published on the Ministry's website was not obtained.

4. ANALYSIS OF THE DISTRIBUTION OF EXPENDITURE IN THE CURRENT BUDGET

The distribution ratios of the budget for the exchange rate of the years 2009 to 2016 is shown in the following table. Figure 7 and Table

7 present the length of the period investigated with very minor differences and the similarity of the distribution ratios as follows: Despite the drop in oil prices and the budget reduction, the share of employee compensation was 52.76% in 2009 but decreased slightly in the years 2012-2013 and then increased to more than 63% for the years 2015 and 2016. Creation of job opportunities in various ministries can settle this. In 2009, the share of social benefits was 11.93% but later decreased to 9.25%, 9.67% and 9.78% for the years 2010, 2011 and 2012 respectively. It fell again to 8.56% in 2013 but increased to 22.1% in 2015 and decreased to 20% in the short run. Due to the reduction of expenditure, the proportion of other expenditures increased until 2012 and then decreased in 2013 till 2015 with 9.08% and became 0.55% in 2016. Not until 2011, grants, subsidies and debt service increased between 2009 and 2010 while the decrease continued in the year 2012 and 2013 but later significantly decreased in 2015 from 3.2% to 9% of the total expenditures and then increased to 11.79% in 2016. All the grants, subsidies and benefits paid were unpredictable by any expenses which led to an increase or decrease in the proportion of lack of details.

In between the rise and fall of the period from 2009 to 2013, the proportion of goods and services was in fluctuation but significantly decreased to 1.44% in 2015 and in 2016 became 0.026% in order to stop the disbursement of this budget and non-purchase of goods and service inputs. Also, there were low oil prices due to a reduction in expenditure. The purchase of non-financial assets at the same pace falls to the same category. The expenditure was not available before 2015 and was as low as 0.27% but 0.06% in 2016 for special programs such as commitments, contributions and external assistance.

Table (7) distribution of public expenditure on classes

total	special program	obligations and contributions and foreign aid	purchases of non- financial assets	goods and services	grants, subsidies, and debt	other expenses	social benefit	compensation of employees	Details
4591062568780.00			1219611	6477926	5073148	3449184	5482086	24239104	2009
100.00			2.65	14.1	11.04	7.51	11.93	52.7	%
5458086042432800			1936647	9203077	6570485	5082387	5050831	26737431	2010
100.00			3.55	16.86	12	9.31	9.25	49	%
6092555345330500			1465977	922822	6542472	7393998	5893670	30401209	2011
100.00			2.41	15.15	11	12.1	9.67	49.9	%
7578862371533300			2606381	12893309	7231063	9793521	741560	35848746	2012
100.00			3.44	17.01	10	12.9	9.78	47.3	%
7874680630937800			1391170	11935576	7024854	9063208	67441981	42587797	2013
100.00			1.77	15.16	9	11.5	8.56	54.08	%
51832839.00	56056	138898	426198	745847	1658179	470813	11447912	32651615	2015
100.00	0.11	0.27	0.82	1.44	3.2	9	22.1	63	%
40723569.00	23481	35068	56700	1079245	4872897	224431	8490971	25940776	2016
100.00	0.6	0.09	0.14	0.026	11.97	0.55	20.85	63.7	%

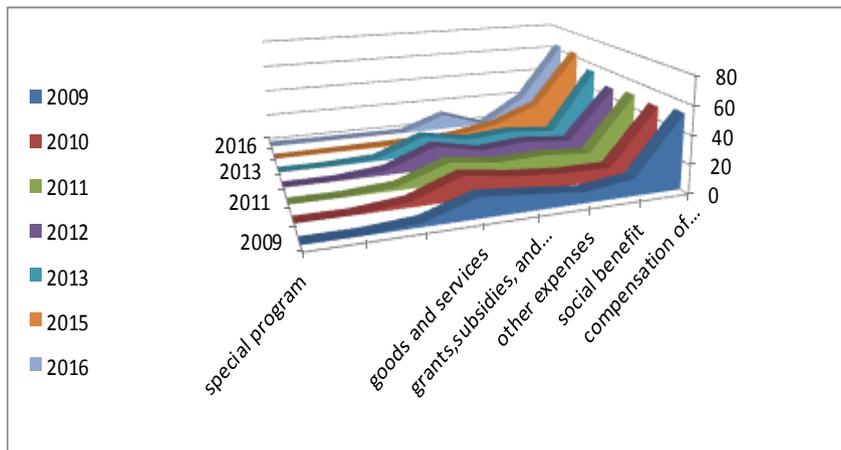


Figure 7: distribution of public expenditure on classes

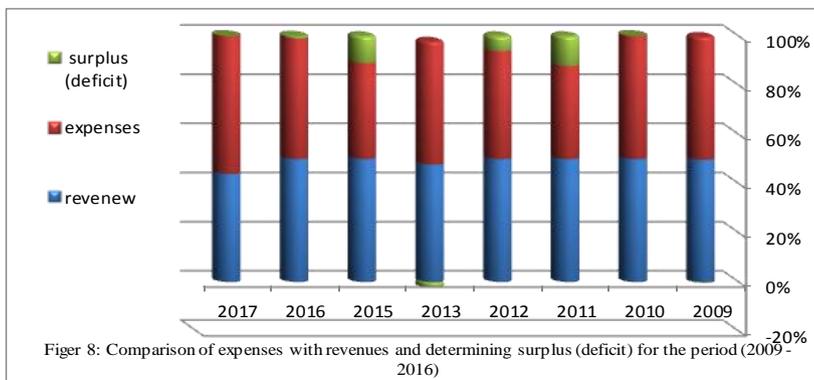
3.1. Comparison of Expenditure on Income and Determination of Surplus (Deficit) for the study period (2009 - 2016)

Table 8 and Figure 8 compare the general revenues and expenditures in order to determine the surplus (deficit) within the implementation of the 2009 budget deficit of 346195 million dinars and the same thing applies to 2013 budget but with an amount of deficit 5287480 million dinars. The year 2015 and 2016 do not show a deficit despite the low level of revenues as a result of the suspension of all the source of exchange in these years to avoid a deficit. Generally, the increase in the size of the budget and revenue has given room for the increase in expenditures in some ministries and another department not associated with any ministry. This has also led to an emergency in the years of financial well-being.

There were total revenues expected with the increase in oil prices of 79 trillion dinars which brought the study back to revenues in 2010 according to what is expected for 2017 which is the time of the preparation of this research. A deficit of 21.6 trillion dinars was the best to maintain the 2015 budget while the expected expenses were 100.6 trillion dinars with a direct development towards industrial and agricultural projects with 2015 expenditure. From the expected revenues of 2017, 79 trillion dinars minus 41 trillion dinars will give a difference of 38 trillion dinars which were spent correctly rather than distributing the money between the ministries and departments that are not associated with active ministries.

Table 8: Comparison of general revenues and expenses and determination of surplus (deficit)

surplus (déficit)	Expenses	revenue	Year
-346,195	55,589,721	55,243,526	2009
44,022	70,134,201	70,178,223	2010
25,231,422	78,757,666	103,989,088	2011
14,677,649	105,139,575	119,817,224	2012
-5,287,480	119,127,556	113,840,076	2013
14,557,689	51,832,839	66,390,528	2015
779,260	40,723,569	41,502,829	2016
21600000-	100600000	79000000	2017



5. CONCLUSION AND RECOMMENDATION

5.1 Conclusion

Whether in general or in the ministries in particular, the process of planning budget was not based on the translation of the objectives

but represent estimates based on the budget of previous years. The increase in the proportion of allocations of departments was not connected to the ministry which is more than one fifth of the budget even after the fall of the oil prices. Despite the decline in oil prices, there was increase in expenses in the Kurdistan region where it was in 28% of the total expenditure in 2015. Due to increase in the category that need social benefits such as the unemployed, widows and divorced women, there was Increase in the budget of the Ministry of Labor and Social Affairs. This indicates an additional challenge on the state budget which can be solved by creating employment opportunities in agricultural and industrial development projects if the budget is correctly spent on the Ministries of Agriculture and Industry.

The emergence and high frequency of excesses requires the establishment of deterrent measures to reduce this phenomenon. Some ratios do not go in line with the significance of some ministry roles that provides the country scientific expertise and competencies, research and innovations and more establishments of universities and colleges such as the Ministry of Education. It is noteworthy that the budget rate of investment is very small and the assessment of universities globally depends primarily on the infrastructure of scientific laboratories and technological amenities in higher institution. The stability of the expenditure ratio of most ministries for the period 2009 – 2016 investigated were very close but declined in 2016 except in the case of some ministries and departments that are linked to any ministry. Despite the low prices in oil, there was an increase in share of

the expenditure and funding for salaries were determined for most ministries.

Based on the proportion of implementation, the process of control of the exchange cannot be conducted on the ministries or reduce budgets for subsequent years as the Ministry of Finance has failed to provide funds for the rest of the ministries in exchange for allocations approved. This is due to low oil price although it has encouraged ministries and other departments with high rates of expenditure in the current budget and investment under the same circumstance. There was increase in the rate of implementation within the period 2009 and 2013 for most ministries but declined in the year 2015 while 2016 experienced more decline except in the ministries of Interior, Defense, Education, Culture, Transport, Oil, Human Rights and other departments that are connected with any ministry. For the first studied years, the rate of implementation did not reach 100% of the budget as these ministries have more shares more than it was needed but rates of implementation of the budget decreased due to lack of funding. There is exception in the case of Ministry of Construction and Housing and departments that are not linked to the Ministry where there is record of increase in the rate of budget implementation despite the low oil prices and lack of funding. The similarity of the distribution ratios was almost and throughout the period investigated while very simple differences was observed after analyzing the distribution of expenditure in the current budget. This explains why the planning is weak.

With an increase in the size of the budget, there will be an increase in the volume of the revenues. Thus, an increase in the budget will lead to an increase in the expenditures of the ministries and other departments that are not connected with the ministry. This has led to the emergence of deficits in the years of financial well-being. The budget is still considered a deficit despite the decline in oil prices while it was supposed to benefit from the increase in revenues for 2017 towards directing economic development in the agriculture and industry sectors without expanding the non-important aspects.

5.2 Recommendation

Avoidance of transferring the same piece of budget from one period to another. Well-defining of the vision, mission and objectives of each administrative unit and adopting strategic planning in all aspects of the State. Irrespective of the size of the revenue, determine the public expenditure of the State. Translating the vision, the message and objectives of each administrative unit into action. Continuous planning and preparation of the current and investment budget to represent the translation of the objectives of the ministries of the state as expressed in the figures and facts and the needs to move towards balancing performance and programs. In order to achieve the goals in all ministries, the necessity for funds should be determined. Distribution of funding based on the programs and making it the basis

for funding the state department and refrain from funding non-program activities.

Provision of job opportunities and direct development towards agricultural and industrial projects in order to reduce the burden of subsidies on the federal budget. Expansion of the distribution of human resources and public industrial companies towards company in order to ensure creation of productive human resources rather than unemployment. Activation of transparent programs and periodic accountability that have been funded in advance. Commitment to transparent principle in order to determine various activities. Review of allocation of each department that is not connected with ministry and makes an attempt for restructuring as it consumes more than one fifth of the investment budget. There should be no separation of regions from the ministries or discrimination in the allocation or funding and not to overlook the limit of the exchange.

The establishment of deterrent measures for the ministry or the body that exceeds the disbursement in order to deduct the amount exceeded by doubling the budget. Distribution of spending power fairly between all the elements of the budget with preference to ministries of high importance such as education, science and technology, agriculture, industry and health. The financial support for all the ministries should commensurate with the size of its budget, importance, role and failure to finance the important ministries mentioned above. Allocations in the budget should not be directly increased with an increase in benefits and revenues from the previous

experience of loss of money and disbursement into other places useful and important.

Refraining from budget deficit preparation. The increase in oil revenues should be judiciously exploited in order to achieve a guided development towards industrial and agricultural project with 2016 expenses on the expected revenue of 2017. This is about 79 trillion dinars minus 41 trillion dinars which equates to 38 trillion dinars directed rather than getting the money circulated among departments and ministries that are not connected to the state ministries.

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Appendixes:

Table (1) the share of ministries from the current budget for the period 2009 – 2016

2016	2015	2013	2012	2011	2010	2009	Ministries
0.60%	0.79%	0.76%	0.74%	0.77%	0.85%	0.99%	COR
0.08%	0.10%	0.10%	0.12%	0.14%	0.14%	0.19%	Presidency
4.50%	4.26%	2.42%	3.43%	4.39%	2.75%	2.13%	Council of minister
0.49%	0.56%	0.58%	0.50%	0.52%	0.59%	0.57%	Ministry of Foreign Affairs
25.03%	21.70%	23.76%	22.35%	19.71%	18.50%	18.67%	Ministry of Finance
14.06%	14.02%	13.16%	11.15%	10.29%	11.44%	11.65%	Ministry of Internal Affairs
3.14%	1.98%	1.78%	0.77%	0.96%	0.21%	0.58%	Ministry of Labor and Social Affairs
7.02%	6.52%	6.73%	5.99%	6.67%	7.65%	7.24%	Ministry of Health
8.71%	7.36%	6.30%	8.30%	9.29%	8.67%	8.41%	Ministry of Defense
0.84%	0.60%	0.66%	0.62%	0.67%	0.89%	0.58%	Ministry of Justice
10.87%	9.27%	9.46%	9.17%	10.74%	8.26%	9.36%	Ministry of Education
0.15%	0.12%	0.19%	0.16%	0.16%	0.16%	0.14%	Ministry of Youth and Sports
6.07%	5.49%	7.20%	8.55%	9.44%	7.75%	7.91%	Ministry of Trade
0.24%	0.12%	0.26%	0.23%	0.28%	0.30%	0.24%	Ministry of Culture
0.28%	0.23%	0.28%	0.71%	0.29%	0.67%	0.46%	Ministry of Transportation
0.00%	0.95%	1.07%	1.03%	1.26%	1.40%	1.06%	Ministry of Public Works and Municipalities
1.42%	0.28%	0.21%	0.42%	0.40%	0.43%	0.49%	Ministry of Housing and Construction
1.13%	1.03%	0.97%	1.00%	1.46%	0.92%	0.93%	Ministry of Agriculture
0.37%	0.32%	0.28%	0.28%	0.34%	0.38%	0.41%	Ministry of Water Resources
2.89%	2.58%	3.98%	3.96%	3.48%	2.70%	2.09%	Ministry of Petroleum
0.09%	0.06%	0.08%	0.07%	0.26%	0.39%	0.25%	Ministry of Planning and Development Cooperation
1.52%	0.06%	0.13%	0.12%	0.09%	0.26%	1.75%	Ministry of Industry and Mining
3.93%	3.29%	3.20%	3.16%	3.14%	3.61%	3.88%	Min. of Higher Education & Academic Research
2.76%	2.43%	1.83%	2.85%	1.83%	4.60%	5.04%	Ministry of Electricity
0.00%	0.19%	0.22%	0.20%	0.20%	0.18%	0.21%	Ministry of Science and Technology
0.25%	0.02%	0.07%	0.02%	0.02%	0.13%	0.20%	Ministry of Communications
0.00%	0.07%	0.08%	0.07%	0.09%	0.11%	0.07%	Ministry of the Environment
1.65%	1.51%	0.26%	0.32%	0.48%	0.35%	0.15%	Ministry of Immigration and Emigration
0.00%	0.02%	0.05%	0.03%	0.03%	0.05%	0.03%	Ministry of Human Rights
0.00%	11.80%	11.11%	10.80%	10.31%	11.59%	11.05%	Kurdistan region

1.28%	1.64%	2.35%	2.49%	1.89%	3.59%	2.42%	Non-Ministerial entities
0.64%	0.50%	0.40%	0.37%	0.40%	0.48%	0.85%	Council of Judges (General Secretariat)
0.00%	0.11%	0.07%	0.04%	0.00%	0.00%	0.00%	Grand total
100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	

Table (2) the share of ministries from the investment budget for the period 2009 – 2013

2013	2012	2011	2010	2009	Ministries
0.10%	0.13%	0.02%	0.03%	0.04348	COR
0.02%	0.02%	0.03%	0.02%	0	Presidency
2.22%	1.79%	2.01%	2.12%	1.751727	Council of minister
0.13%	0.33%	1.33%	0.81%	0.751312	Ministry of Foreign Affairs
2.64%	3.22%	3.52%	5.68%	4.345941	Ministry of Finance
0.57%	0.34%	0.51%	0.73%	1.340988	Ministry of Internal Affairs
0.31%	0.25%	0.07%	0.10%	0.107901	Ministry of Labor and Social Affairs
1.85%	1.35%	2.77%	4.21%	3.262317	Ministry of Health
8.29%	0.71%	0.67%	1.72%	1.371544	Ministry of Defense
0.11%	0.04%	0.03%	0.06%	0.135876	Ministry of Justice
1.07%	1.63%	2.04%	1.05%	1.814646	Ministry of Education
1.22%	2.05%	2.30%	2.13%	1.251747	Ministry of Youth and Sports
0.07%	0.11%	0.29%	0.35%	0.351678	Ministry of Trade
0.47%	0.41%	0.41%	0.16%	0.164339	Ministry of Culture
3.62%	3.09%	1.97%	2.08%	2.451835	Ministry of Transportation
2.80%	3.57%	4.06%	6.82%	3.988074	Ministry of Public Works and Municipalities
1.91%	1.72%	2.62%	3.01%	3.490529	Ministry of Housing and Construction
0.47%	0.77%	0.90%	0.81%	1.187587	Ministry of Agriculture
2.68%	3.37%	4.42%	4.45%	4.34034	Ministry of Water Resources
26.18%	20.69%	18.33%	12.00%	16.64748	Ministry of Petroleum
0.03%	0.02%	0.09%	0.26%	0.326101	Ministry of Planning and Development Cooperation
3.32%	3.11%	3.45%	3.56%	6.891806	Ministry of Industry and Mining
1.27%	1.35%	1.70%	1.58%	1.781761	Min. of Higher Education & Academic Research

9.66%	18.58%	13.31%	16.53%	8.811992	Ministry of Electricity
0.07%	0.08%	0.12%	0.14%	0.117008	Ministry of Science and Technology
0.35%	0.64%	1.21%	1.52%	1.630507	Ministry of Communications
0.01%	0.01%	0.04%	0.08%	0.081486	Ministry of the Environment
0.04%	0.04%	0.05%	0.07%	0.04348	Ministry of Immigration and Emigration
0.00%	0.01%	0.01%	0.04%	0.032131	Ministry of Human Rights
7.79%	7.45%	11.19%	13.29%	14.72788	Kurdistan region
20.67%	23.02%	20.44%	14.48%	16.59345	Non-Ministerial entities
0.04%	0.08%	0.06%	0.09%	0.163051	Council of Judges (General Secretariat)
0.03%	0.00%	0.00%	0.00%	0%	ministry of tourism
100.00%	100.00%	100.00%	100.00%	100.00%	

Table (3) ministries' share of the current expenditure for the period (2009-2016)

2016	2015	2013	2012	2011	2010	2009	Ministries
0.74%	0.80%	0.76%	0.71%	0.73%	0.68%	0.72%	COR
0.08%	0.11%	0.09%	0.07%	0.13%	0.14%	0.22%	Presidency
4.88%	4.75%	2.43%	3.53%	4.34%	2.32%	2.05%	Council of minister
0.37%	0.52%	0.59%	0.49%	0.51%	0.50%	0.48%	Ministry of Foreign Affairs
23.32%	24.06%	21.66%	22.96%	22.15%	20.02%	16.72%	Ministry of Finance
18.40%	16.12%	13.50%	10.79%	9.10%	10.77%	12.44%	Ministry of Internal Affairs
1.79%	1.66%	1.85%	0.80%	0.91%	0.19%	0.42%	Ministry of Labor and Social Affairs
6.55%	6.86%	6.99%	6.08%	6.54%	7.24%	6.79%	Ministry of Health
11.61%	9.39%	6.86%	8.21%	8.53%	8.89%	9.43%	Ministry of Defense
0.93%	0.78%	0.67%	0.61%	0.64%	0.79%	0.60%	Ministry of Justice
13.69%	12.03%	9.93%	9.06%	9.58%	8.46%	9.87%	Ministry of Education
0.18%	0.16%	0.16%	0.15%	0.14%	0.14%	0.11%	Ministry of Youth and Sports
0.90%	4.45%	8.03%	9.39%	10.24%	7.71%	9.29%	Ministry of Trade
0.24%	0.14%	0.23%	0.19%	0.23%	0.26%	0.22%	Ministry of Culture
0.28%	0.19%	0.20%	0.21%	0.21%	0.34%	0.63%	Ministry of Transportation

0.01%	0.98%	1.01%	1.03%	1.23%	1.21%	0.54%	Ministry of Public Works and Municipalities
1.30%	0.20%	0.22%	0.45%	0.36%	0.28%	0.54%	Ministry of Housing and Construction
0.79%	1.28%	1.04%	0.84%	1.04%	0.78%	0.45%	Ministry of Agriculture
0.42%	0.37%	0.29%	0.29%	0.32%	0.38%	0.44%	Ministry of Water Resources
1.53%	1.56%	2.80%	3.45%	3.14%	2.56%	0.06%	Ministry of Petroleum
0.08%	0.07%	0.07%	0.07%	0.09%	0.26%	0.16%	Ministry of Planning and Development Cooperation
1.79%	0.07%	0.08%	0.06%	0.08%	0.07%	2.02%	Ministry of Industry and Mining
4.22%	3.88%	3.07%	2.97%	3.18%	3.66%	3.77%	Min. of Higher Education & Academic Research
2.64%	1.98%	2.02%	2.68%	1.82%	4.88%	5.54%	Ministry of Electricity
0.00%	0.23%	0.20%	0.20%	0.20%	0.17%	0.22%	Ministry of Science and Technology
0.04%	0.02%	0.08%	0.02%	0.02%	0.14%	0.37%	Ministry of Communications
0.00%	0.08%	0.08%	0.06%	0.06%	0.06%	0.05%	Ministry of the Environment
1.21%	1.17%	0.28%	0.34%	0.52%	0.37%	0.16%	Ministry of Immigration and Emigration
0.00%	0.02%	0.03%	0.02%	0.03%	0.04%	0.02%	Ministry of Human Rights
0.00%	4.18%	12.62%	12.25%	12.03%	13.05%	13.06%	Kurdistan region
1.32%	1.12%	1.71%	1.62%	1.49%	3.26%	13.06%	Non-Ministerial entities
0.71%	0.64%	0.39%	0.37%	0.42%	0.39%	13.06%	Council of Judges (General Secretariat)
0.00%	0.09%	0.06%	0.03%	0.00%	0.00%	13.06%	ministry of tourism
100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	13.06%	Grand total

Table (4) the share of ministries from investment expenditures of the state(2009-2013)

2013	2012	2011	2010	2009	Ministries
0.01%	0.02%	0.01%	0.01%	0.00%	COR
0.00%	0.00%	0.01%	0.00%	0.00%	Presidency
1.71%	1.73%	1.44%	2.21%	1.57%	Council of minister
0.19%	0.50%	2.07%	0.51%	1.25%	Ministry of Foreign Affairs
0.01%	0.05%	0.02%	0.04%	0.06%	Ministry of Finance
0.60%	0.36%	0.58%	0.48%	1.72%	Ministry of Internal Affairs

0.04%	0.05%	0.08%	0.08%	0.10%	Ministry of Labor and Social Affairs
1.90%	1.06%	1.67%	1.39%	2.97%	Ministry of Health
0.71%	0.45%	0.28%	0.93%	0.55%	Ministry of Defense
0.15%	0.05%	0.01%	0.02%	0.03%	Ministry of Justice
0.59%	0.49%	0.24%	0.33%	1.77%	Ministry of Education
1.21%	2.10%	2.08%	2.63%	1.00%	Ministry of Youth and Sports
0.05%	0.06%	0.10%	0.08%	0.15%	Ministry of Trade
0.10%	0.11%	0.11%	0.13%	0.10%	Ministry of Culture
1.23%	1.34%	1.22%	0.76%	0.84%	Ministry of Transportation
3.23%	4.68%	3.65%	9.70%	5.24%	Ministry of Public Works and Municipalities
2.70%	2.42%	2.74%	3.60%	5.03%	Ministry of Housing and Construction
0.25%	0.71%	0.73%	0.52%	0.95%	Ministry of Agriculture
2.39%	3.29%	4.86%	5.05%	6.16%	Ministry of Water Resources
32.81%	29.32%	23.77%	4.15%	5.51%	Ministry of Petroleum
0.02%	0.03%	0.07%	0.16%	0.45%	Ministry of Planning and Development Cooperation
1.46%	0.98%	1.52%	1.43%	1.80%	Ministry of Industry and Mining
1.27%	1.37%	1.37%	1.10%	1.95%	Min. of Higher Education & Academic Research
16.42%	13.71%	6.81%	26.58%	7.50%	Ministry of Electricity
0.05%	0.09%	0.13%	0.10%	0.14%	Ministry of Science and Technology
0.08%	0.61%	1.36%	0.75%	1.22%	Ministry of Communications
0.01%	0.01%	0.07%	0.04%	0.05%	Ministry of the Environment
0.04%	0.06%	0.09%	0.05%	0.01%	Ministry of Immigration and Emigration
0.00%	0.01%	0.02%	0.02%	0.02%	Ministry of Human Rights
13.37%	13.29%	24.43%	22.11%	23.68%	Kurdistan region
17.33%	20.87%	18.36%	14.96%	28.05%	Non-Ministerial entities
0.05%	0.14%	0.11%	0.09%	0.15%	Council of Judges (General Secretariat)
0.00%	0.00%	0.00%	0.00%	0.00%	ministry of tourism
100.00%	100.00%	100.00%	100.00%	100.00%	

Table (5) the share of ministries from current expenditures of the state

2016	2015	2013	2012	2011	2010	2009	Ministries
74.68%	75.36%	89.56%	86.93%	88%	72%	62%	COR
56.76%	81.84%	78.26%	52.52%	85%	95%	96%	Presidency
66.56%	83.27%	89.47%	93.52%	91%	76%	82%	Council of minister
45.73%	68.98%	91.79%	88.89%	91%	75%	71%	Ministry of Foreign Affairs
57.16%	82.94%	81.46%	93.31%	103%	97%	76%	Ministry of Finance
80.32%	85.98%	91.69%	87.88%	81%	84%	91%	Ministry of Internal Affairs
34.93%	62.86%	92.43%	94.73%	87%	81%	61%	Ministry of Labor and Social Affairs
57.25%	78.57%	92.85%	92.15%	90%	85%	80%	Ministry of Health
81.81%	95.41%	97.16%	89.91%	84%	92%	95%	Ministry of Defense
67.43%	97.66%	90.88%	90.35%	88%	79%	88%	Ministry of Justice
77.29%	97.07%	93.79%	89.67%	82%	92%	90%	Ministry of Education
76.61%	98.31%	75.23%	83.33%	83%	79%	63%	Ministry of Youth and Sports
9.09%	60.60%	99.63%	99.75%	100%	89%	100%	Ministry of Trade
61.09%	83.85%	77.13%	73.92%	76%	78%	75%	Ministry of Culture
61.45%	63.71%	64.75%	26.60%	68%	46%	116%	Ministry of Transportation
0.00%	76.99%	84.97%	91.19%	90%	78%	43%	Ministry of Public Works and Municipalities
56.43%	53.59%	92.65%	96.37%	82%	59%	95%	Ministry of Housing and Construction
42.92%	93.22%	96.66%	76.01%	65%	76%	41%	Ministry of Agriculture
68.17%	88.27%	93.98%	93.53%	86%	89%	91%	Ministry of Water Resources
32.51%	45.23%	62.90%	79.15%	83%	85%	2%	Ministry of Petroleum
55.67%	99.67%	76.46%	80.96%	31%	58%	56%	Ministry of Planning and Development Cooperation
72.42%	84.53%	56.83%	44.09%	84%	24%	98%	Ministry of Industry and Mining
65.82%	88.15%	85.65%	85.49%	93%	91%	82%	Min. of Higher Education & Academic Research
58.63%	60.99%	98.66%	85.39%	91%	95%	93%	Ministry of Electricity
0.00%	90.90%	82.42%	90.13%	91%	83%	88%	Ministry of Science and Technology
8.96%	73.57%	96.65%	93.26%	89%	98%	160%	Ministry of Communications
0.00%	77.83%	87.22%	81.56%	68%	50%	59%	Ministry of the Environment
45.00%	58.07%	95.00%	95.36%	100%	96%	91%	Ministry of Immigration and Emigration
0.00%	70.69%	51.82%	64.05%	77%	69%	73%	Ministry of Human Rights

0.00%	26.52%	101.50%	103.06%	107%	101%	100%	Kurdistan region
63.55%	51.04%	65.08%	59.29%	72%	81%	77%	Non-Ministerial entities
68.28%	96.38%	86.39%	92.62%	95%	73%	44%	Council of Judges (General Secretariat)
	65.64%	79.39%	79.90%	0	0	85%	Ministry of tourism

Table (6) the share of ministries from investment expenditures of the state					
2013	2012	2011	2010	2009	
5.86%	8.31%	29%	15%	1%	COR
1.17%	10.16%	8%	2%	0	Presidency
44.80%	54.08%	33%	63%	55%	Council of minister
81.83%	83.37%	71%	38%	103%	Ministry of Foreign Affairs
0.23%	0.82%	0%	0%	1%	Ministry of Finance
61.36%	59.71%	52%	39%	79%	Ministry of Internal Affairs
7.79%	11.33%	49%	49%	58%	Ministry of Labor and Social Affairs
59.95%	44.18%	28%	20%	56%	Ministry of Health
4.95%	35.75%	19%	32%	25%	Ministry of Defense
78.55%	59.45%	7%	19%	14%	Ministry of Justice
32.20%	16.91%	5%	19%	60%	Ministry of Education
57.55%	57.30%	41%	74%	49%	Ministry of Youth and Sports
44.34%	31.56%	15%	13%	25%	Ministry of Trade
12.75%	15.27%	12%	49%	36%	Ministry of Culture
19.76%	24.25%	28%	22%	21%	Ministry of Transportation
67.00%	73.42%	41%	85%	81%	Ministry of Public Works and Municipalities
82.25%	78.58%	48%	72%	89%	Ministry of Housing and Construction
31.00%	51.33%	37%	39%	50%	Ministry of Agriculture
51.85%	54.48%	50%	68%	88%	Ministry of Water Resources
72.88%	79.20%	59%	21%	20%	Ministry of Petroleum
51.79%	72.05%	35%	38%	85%	Ministry of Planning and Development Cooperation
25.68%	17.68%	20%	24%	16%	Ministry of Industry and Mining
58.46%	56.84%	37%	42%	68%	Min. of Higher Education & Academic Research

98.87%	41.23%	23%	97%	53%	Ministry of Electricity
40.98%	68.33%	48%	43%	72%	Ministry of Science and Technology
13.32%	53.24%	51%	30%	46%	Ministry of Communications
38.07%	55.46%	80%	31%	37%	Ministry of the Environment
68.73%	76.18%	80%	46%	7%	Ministry of Immigration and Emigration
47.47%	96.60%	89%	26%	43%	Ministry of Human Rights
99.84%	99.65%	100%	100%	99%	Kurdistan region
48.76%	50.65%	41%	62%	104%	Non-Ministerial entities
68.26%	92.26%	86%	61%	56%	Council of Judges (General Secretariat)
0.00%	0.00%	0%	0%	62%	ministry of tourism



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