



Integrating Performance-Based Budgeting through Iraq's Government Program: Advancing Labor Market Responsiveness

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Information

Abstract

The study investigates the transition from traditional budgeting to Performance-Based Budgeting Systems (PBBS) in Iraq, particularly within the Government Program (GP). It assesses how the GP can act as a catalyst for PBBS, aiming to improve public sector efficiency and address labor market needs. The paper discusses the challenges of traditional budgeting, highlights the potential of PBBS to contribute to the labor market, and recommends strategic steps for effective PBBS implementation in Iraq

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bolster labor market outcomes. By integrating the GP with PBB's performance indicators, the research examines the potential for Iraq's public sector to influence labor market dynamics positively, supporting the country's alignment with global economic trends and labor requirements.

2. Problem Statement and Objective

Iraq's labor market faces challenges from the traditional budgeting system's inflexibility which has been criticized for its lack of flexibility, efficiency, and outcome focus. PBB can lead to a more dynamic labor market by aligning budget

1. Introduction

In an increasingly dynamic global economy, labor markets require public sector management systems to be agile and responsive. Amidst calls for enhanced fiscal discipline and transparency, Performance-Based Budgeting (PBB) has become a pivotal reformative tool, promising to guide better governance by aligning financial planning with measurable outcomes. However, the path to effective PBB is intricate, necessitating a nuanced reevaluation of existing budgeting principles and practices. This study explores the Government Program (GP) in Iraq as a critical instrument in adopting PBB, focusing on how this transition can

Traditional budgeting, also known as line-item budgeting, has long served as the foundational approach to fiscal planning in the public sector. This method prioritizes the classification of budget into parts, sections, and chapters, offering a structured means of organizing government expenditures (Emerling & Wojcik-Jurkiewicz, 2018). At its core, the traditional budget reflects the government's financial planning, encapsulating the economic activities under its control and serving as a key instrument for delivering public services (Lawyer, 2013; K. Yamamoto, 2018). Figure 1 shows the traditional budgeting process in the public sector, depicting the flow from human needs to public budget, then to programs and, ultimately leading to goods and services.

allocations with measurable performance outcomes and workforce. The Government Program (GP) presents a unique opportunity to shift towards a more dynamic and performance-oriented budgeting approach. Therefore, this study aims to evaluate the potential of the GP as a pathway to implementing PBBS in Iraq.

3. Research Question

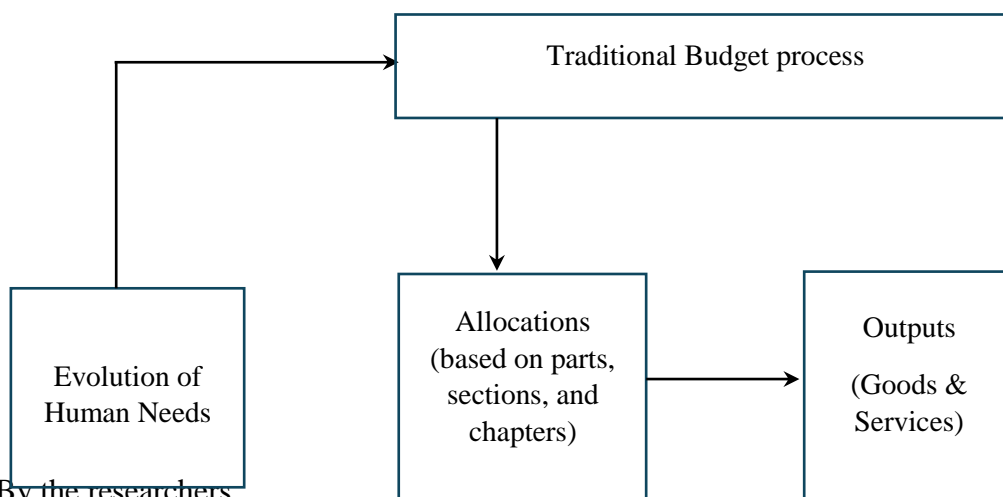
Is the Government Program (GP) serve as a vehicle for transitioning to a Performance-Based Budgeting System in Iraq?

4. Methodology

The study employs a qualitative methodology, reviewing available literature, policy documents, and previous reform efforts within the Iraqi budgeting system. The study synthesizes theoretical frameworks and empirical evidence to understand the nuances of performance budgeting and its applicability to Iraq.

5. Traditional Budgeting in Public Sector

Figure1: The Process of Traditional Public Sector Budgeting



Source: By the researchers

expenditures (Kuzior & Sobotka, 2019). Its features include:

1. Expense Tool: Serves primarily as a financial planning instrument.
2. Government Goals Alignment: Often lacks a direct connection to governmental objectives and control

6. Characteristics of Traditional Budgeting

Traditional budgeting is characterized by its straightforward, itemized representation of government spending, focusing on the allocation of resources rather than the outcomes or effectiveness of such

individual expenditure items, often overshadowing broader strategic goals.

9. Fund Administration: Designates fund holders responsible for managing allocated resources.

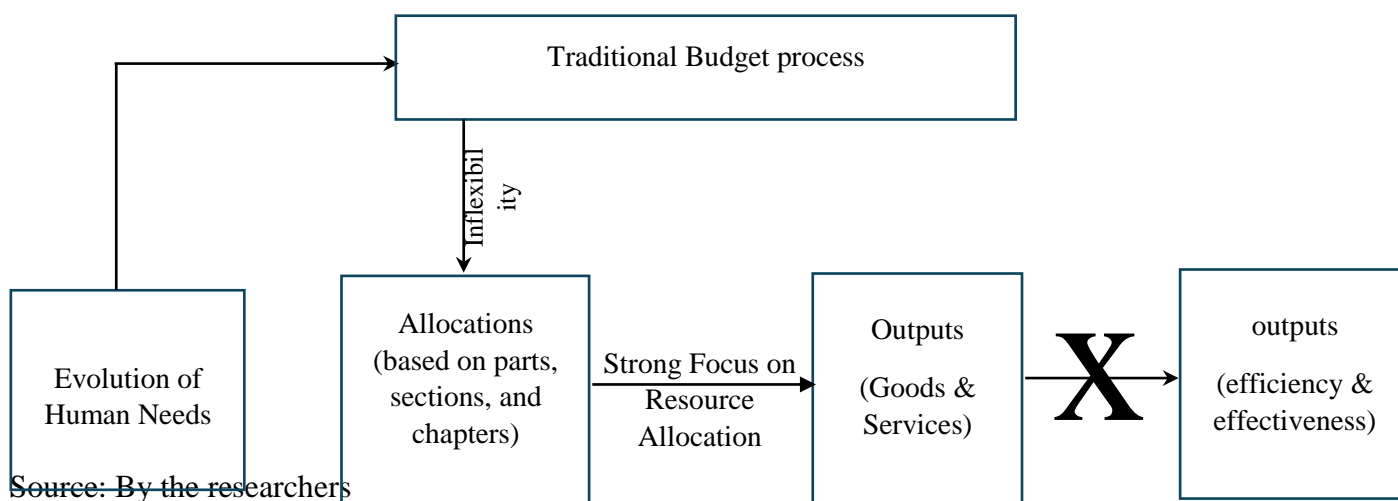
7. Criticisms and Limitations

Despite its widespread use, traditional budgeting has faced criticism for its inflexibility and strong emphasis on resource allocation over strategic outcome alignment (De Campos & Rodrigues, 2016; Popesko, 2018). The method's inherent limitations have spurred a search for more dynamic and efficient budgeting approaches, especially in the face of economic crises, budget constraints, and the demand for high-quality public services under fiscal pressure (Sapała, 2018).

over the effectiveness of task implementation.

3. Expenditure Integration: Budget expenditure is not integrated with other public sector expenditures, leading to potential inefficiencies.
4. Expenditure Hierarchization: Faces challenges in prioritizing spending based on strategic importance.
5. Approach: Adopts a static approach, focusing on the budget year without accommodating future adjustments or unforeseen needs.
6. Effectiveness Knowledge: Provides limited insights into the effectiveness of incurred expenses.
7. Specialized Knowledge: Requires specialized knowledge for budget classification, complicating the budgeting process for non-experts.
8. Legislative Discussion: Directs legislative discussions towards

Figure 2: Traditional Budgeting Process: Criticisms and Limitations Highlighted



classifications—parts, sections, and chapters—emphasizing the system's "Strong Focus on Resource Allocation." This rigid structure advances to "Outputs (Goods & Services)," where the absence of a connection to an "X" indicates a failure to systematically measure the efficiency and effectiveness of these outputs.

The progression from needs to outputs underscores the critical shortcomings of traditional budgeting: it fails to dynamically respond to evolving needs due to its

Figure 2, illustrates the linear nature of the traditional budgeting process in the public sector, highlighting its inherent rigidity and focus on allocations. It begins with the "Evolution of Human Needs," which serves as the primary driver for public budgets. These needs are processed through a "Traditional Budget process" that lacks adaptability, as denoted by the label "Inflexibility." The funds are then allocated based on predefined

sector (Južnik Rotar et al., 2022). This disconnection from performance outcomes fails to ensure that budget allocations are contributing to tangible improvements in workforce development and employment rates.

3. **Constraints on Innovation and Adaptability:** The literature reveals that the incremental essence of traditional budgeting could significantly restrain innovation and adaptability within public services (Južnik Rotar et al., 2022; Uyar, 2009). This limitation not only affects the sector's ability to evolve in response to changing labor market needs but also impedes the introduction and implementation of novel employment and training programs aimed at enhancing workforce competency.
4. **Impact on Public Sector Employment:** Analyses have identified that traditional budgeting practices can lead to discrepancies in public sector staffing levels, with certain areas experiencing redundancy while others face shortages (De Campos & Rodrigues, 2016). Such imbalances can degrade the quality of public services and hinder the sector's response to labor market trends.
5. **Economic Development and Growth:** Arguments have been posited that traditional budgeting methods may neglect investments in sectors critical for stimulating economic growth (De Campos & Rodrigues, 2016). This oversight indirectly influences the labor market by not fostering conditions conducive to job creation, skill enhancement, and technological advancement.
6. **Delayed Response to Economic Changes:** There is a consensus within the academic community that the retrospective focus of traditional budgeting could induce delays in adapting to economic fluctuations, thereby exacerbating unemployment issues and impeding the alignment of

inflexibility, and it emphasizes the mere allocation of funds rather than the actual outcomes of public spending. This approach often results in a disconnect between the funds dispersed and the value or impact of the services delivered, as there is no established mechanism within the process to evaluate the efficacy of expenditures against their intended goals. The crossed-out link to "Outputs (efficiency & effectiveness)" graphically represents the lack of integration between resource allocation and the actual performance or success of public programs.

8. The Impact of Traditional Budgeting on Labor Market Dynamics: An Integrative Analysis

The traditional budgeting approach, characterized by its line-item and incremental nature, has been subject to extensive scrutiny for its potential misalignment with contemporary labor market demands and economic development objectives. This analysis integrates empirical observations with theoretical discussions to elucidate the multifaceted impact of traditional budgeting practices on labor market dynamics.

1. **Inflexibility in Resource Allocation:** Empirical studies underscore the rigid nature of traditional budgeting processes, which often result in the misallocation of resources, critically affecting the public sector's agility in meeting labor market demands¹. This inflexibility hampers the effective deployment of financial resources towards sectors and programs that are in urgent need of investment to match labor supply with market requirements (Di Francesco & Alford, 2016).
2. **Limited Focus on Outcomes and Performance:** Research findings indicate that traditional budgeting systems frequently lack a clear linkage between expenditure and outcome achievement, leading to inefficiencies and suboptimal results in employment and training initiatives within the public

the workforce with market demands (Borja-Vasquez et al., 2024; Uyar, 2009). Figure 4, visually represents the process of traditional public sector budgeting and its impact on labor market dynamics, including the feedback loop that illustrates the cycle of ineffective budgeting due to inflexibility and a strong focus on resource allocation without effectively measuring efficiency and effectiveness.

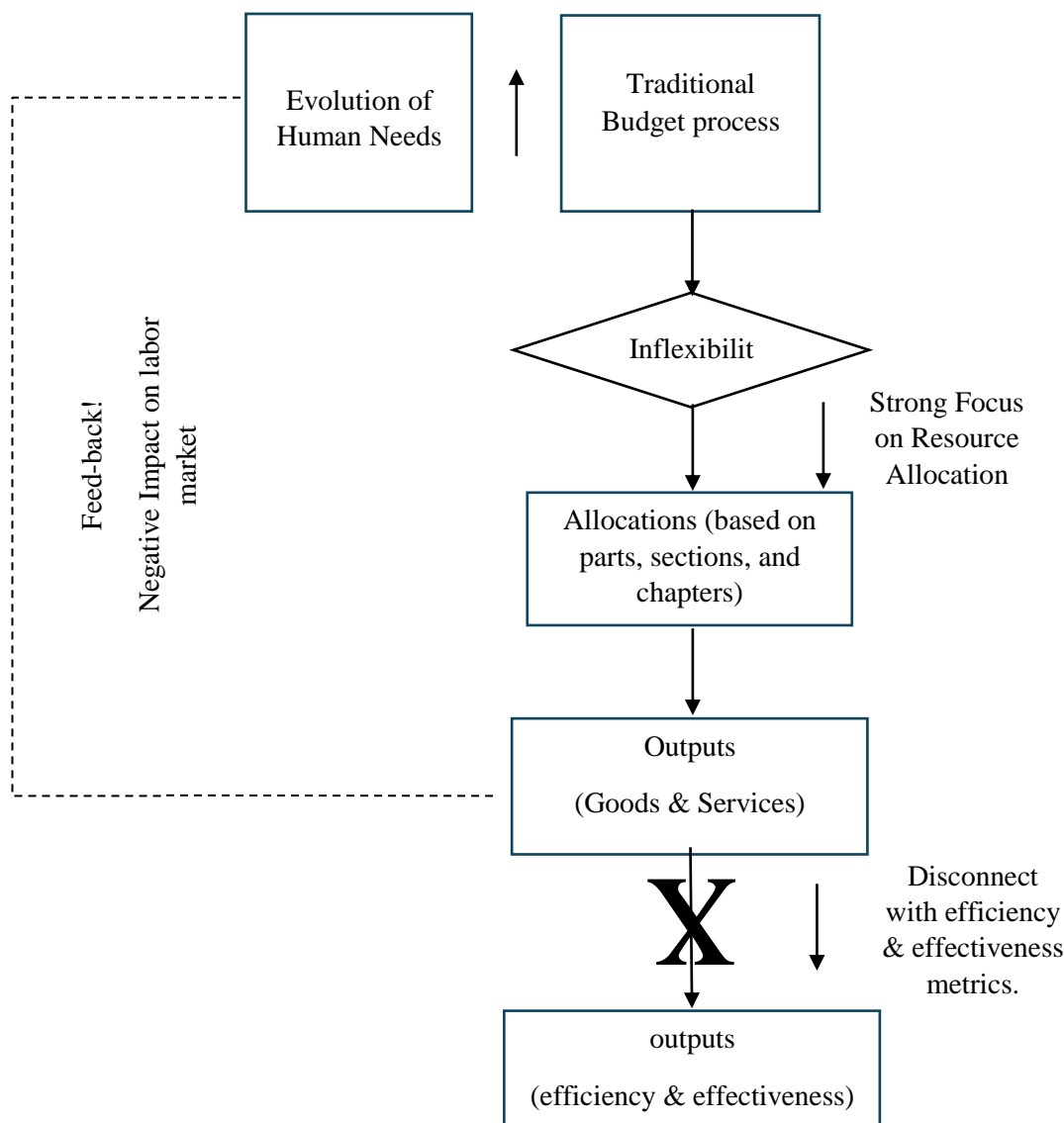


Table 4: Traditional Budgeting Process and Its Impact on Labor Market

aligning budget allocations with specific performance outcomes, PBB seeks to directly address labor market needs and foster conditions for sustained economic growth (Dubrow, 2020; Shin et al., 2023). The transition towards PBB promises to overcome

Source: By the researchers

In response to these challenges, Performance-Based Budgeting (PBB) emerges as a strategic alternative aimed at creating a more responsive and dynamic budgeting framework. By

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

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

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

In its modern incarnation, PBB encapsulates not only the goals and objectives that public funds aim to achieve but also the financial means

the limitations of traditional budgeting by ensuring that public spending is both efficient and effective in supporting labor market objectives and enhancing public sector performance.

This integrative analysis, juxtaposing empirical evidence with theoretical perspectives, highlights the pressing need for budgetary reform to better serve the labor market and economic development goals. The adoption of PBB stands as a critical step forward in this endeavor, signifying a shift towards a more accountable and outcome-focused fiscal planning approach.

9. The Shift Towards Performance-Based Budgeting

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

10. Performance-Based Budgeting (PBB):

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

2.1 Definition and Evolution of Performance-Based Budgeting

Performance-based budgeting (PBB) is a fiscal planning approach that interweaves performance measures

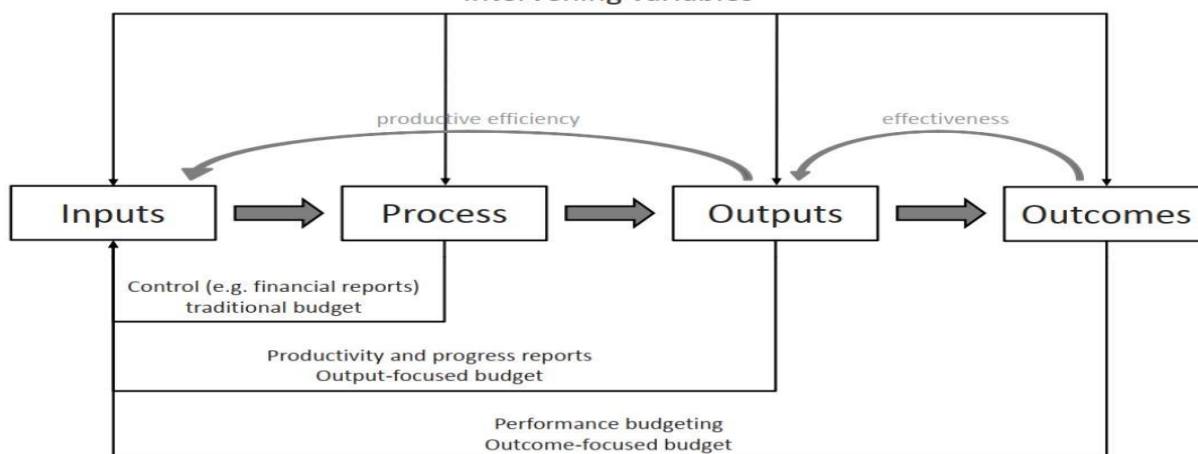
making by the legislature, as well as budget execution by line ministries and departments, culminating in auditing and spending reviews. The primary aim of PBB is to utilize government resources more efficiently, cost-effectively, and accountably to fulfill policy goals and the priorities of policymakers.

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

for their execution. By garnering quantitative data, PBB aids in measuring the extent to which these objectives have been realized. The current form of PBB, sometimes referred to as "new performance budgeting," emphasizes outcomes and results, leading to its other monikers such as "output budgets" and "outcome budgets" (Brusca & Labrador, 2016).

Ho & de Jong (2019), provides a comprehensive definition of PB, describing it as the integration of performance information and analysis throughout the entire budgetary process. This includes stages from budget preparation by the executive branch to appropriation decision-

Figure 4: PBBS process



Source: Lorenz (2012)

quality. Schick (2014), notes that this reorientation ensures government programs are not only well-funded but also outcome-driven, with success measured against pre-set performance objectives, thus supporting transparency, and providing stakeholders with clear insights into the utility and impact of public spending.

In the context of labor market outcomes, PBB's influence is both direct and profound. By mandating the alignment of budgetary allocations with clear performance outcomes, PBB inherently

10.2 Impact of Performance-Based Budgeting on the Labor Market

The integration of Performance-Based Budgeting (PBB) into public financial management marks a departure from traditional budgeting mechanisms, emphasizing efficiency, effectiveness, and strategic outcome orientation. The adoption of PBB fosters fiscal discipline and a culture of accountability, steering public sector expenditure towards programs that deliver the highest value and service

within institutions, which should not be underestimated.

11 **An Analysis of the Components of Performance Budgeting**

Performance budgeting (PB) is not just about the connection between performance and budget allocation. It is a sophisticated system that involves strategic planning for agency missions and goals. It also requires quantifiable data that gives meaningful information about program outcomes and progress towards specific targets, as stated by Melkers & Willoughby (1998). The concept corresponds to the framework of essential features of PB as identified by Lorenz (2012).

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

Lorenz (2012), asserts that strategic planning and program structure are essential initial phases in the development of PB, as they lay the foundation for later elements. Banner (2006), warns against implementing modernization in traditional systems without considering the cohabitation and interplay of all five parts. This is crucial for achieving maximum efficacy in PB.

The development of PB systems is distinguished by the structure and configuration of the connection between performance and finance. The numbering of the elements does not imply any hierarchy, save for the foundational importance of

supports employment practices that prioritize productivity and results. Shin et al. (2023), highlight that such an approach can lead to enhanced workforce development initiatives, where training programs and educational investments are directly tied to measurable improvements in employee performance and skill acquisition. Schindler et al. (2024), provide evidence that these initiatives lead to a labor force better equipped to meet current and future market demands, benefiting both public and private sectors with a pool of qualified and competent individuals.

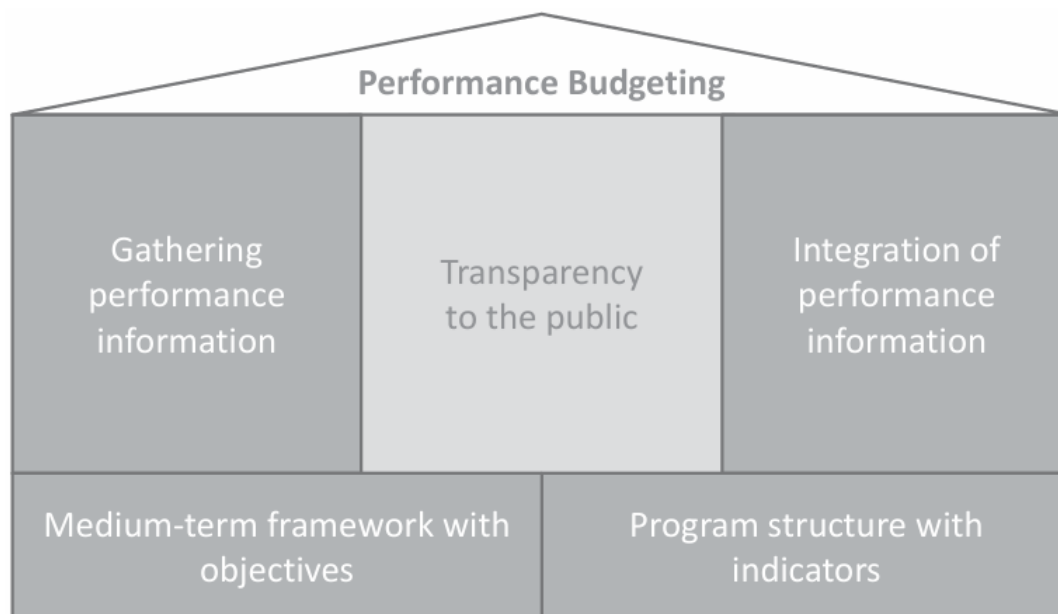
Furthermore, institutional performance is given primacy under PBB, with entities within the labor market held accountable for delivering results that justify their budgetary allocations. Author & Cheol (2010), discuss the crucial role of this accountability in a dynamic labor market, where adaptability and responsiveness to economic trends are key drivers of success. OECD (2018), supports this view, stating that institutions are incentivized to invest in human capital, technology, and innovation, thereby enhancing their competitive edge and contributing to overall economic growth.

The key characteristics and benefits of PBB—its focus on results, accountability, and transparency—converge to create a labor market that is dynamic, skilled, and performance-oriented. Guo et al. (2020) and Melkers & Willoughby (2005), argue that this alignment not only optimizes the use of public resources but also catalyzes the development of human capital, the cornerstone of any thriving economy. However, it is important to note that the implementation of PBB is not without challenges. However, it is important to note that the implementation of PBB is not without challenges. Tryggvadottir & Bambalaite (2023b) and J. K. Yamamoto (n.d.), point out, the transition to PBB can be complex and may require a cultural shift

that allows governments to connect money with anticipated results, promoting a system in which financial resources are synchronized with program efficiency and effectiveness.

medium-term planning and program structure. Full implementation of performance budgeting occurs when all components are present and actively engaging with one other.

Therefore, the components of performance budgeting establish a unified framework



Source: Lorenz (2012)

Figure 3: Performance budget building

application of performance budgeting was not feasible at the time and recommended a review of global studies on the requirements for its implementation (Al-Baghdadi, 1998).

12.2 The Post-2003 Phase

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

- The impetus for modernizing Iraq's budget preparation process through contemporary methodologies was initially provided by the directives of the Supreme Committee for Financial Management and General Budget

12 The Genesis of Performance Budgeting in Iraq

12.1 The Inceptive Phase

In the early 1990s, Iraq embarked on a journey similar to that of many advanced and third-world countries, aiming to refine the pillars of planning, preparation, and execution of its budget. This was to ensure the budgetary framework could meet the burgeoning demand for socio-economic information. In 1991, a high-level committee was formed by the Ministry of Finance (Ministerial Order No. 3897 and letter No. 27209 dated 10/09/1991) to explore the feasibility of adopting performance budgeting in five selected departments. However, the committee ultimately concluded that the

2018). Yet, the budget suspension for fiscal year 2020, 2022 hindered these transformative efforts.

13 **The Role of Government Program (GP) in Advancing PBBS in Iraq**

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

13.1 Integration of GP into PBBS Framework

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

Reform, established under Diwani Order No. 88 of 2012.

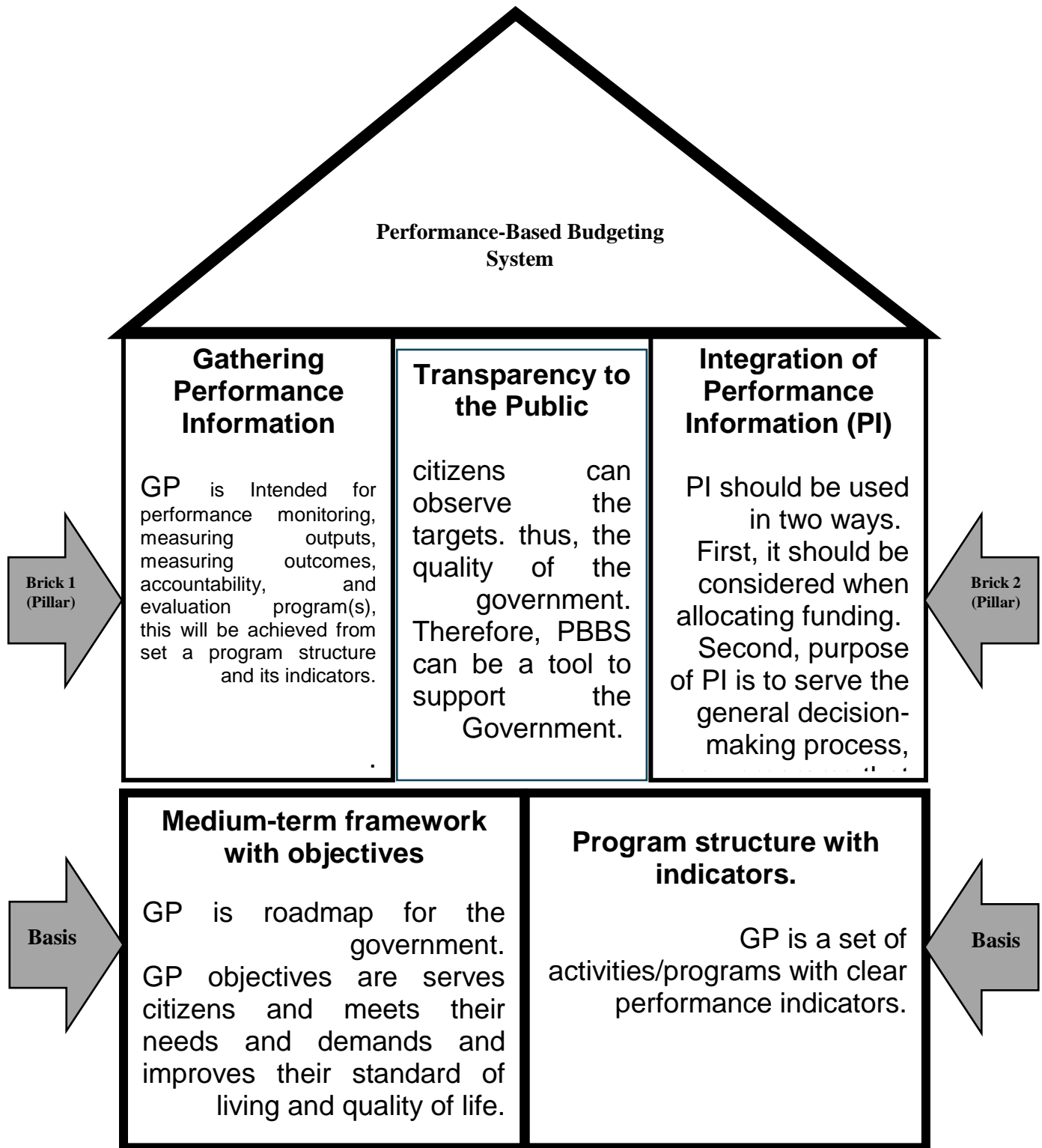
- The National Development Plan (2013-2017) outlined the transition from itemized to program and performance budgeting, stressing the Iraqi Ministry of Finance's role in adopting programs to upgrade its budgeting practices and systems in line with developed countries' standards (MOP, 2013).
- The subsequent National Development Plan (2018-2022) acknowledged the shortcomings of the previous plans in achieving the desired transformation in budget preparation. It re-emphasized the necessity for a gradual transition to program and performance budgeting as a means to enhance the efficiency of public spending and financial management improvement (MOP, 2018).

12.3 **The Era of Government Programs**

Performance budgeting in Iraq sought to synchronize expenditures with strategic goals and governmental priorities, systematically linking them to development plans at various administrative levels (Beazley et al., 2018). The government program which started form The Adel Abdul Mahdi government reaching the government of Mr. Sudanese, has outlining detailed plans and performance indicators to drive policy implementation.

This government program outlined five primary axes, with the economic strengthening axis including reforms in budget philosophy, aiming for the 2020 to 2023 budget to be project- and performance-based (Mahdi,

Figure 4: GP as a Catalyst for PBBS



Source: By researcher

Figure 4, representation in Figure 4 illustrates the harmonization of Iraq's Government Program (GP) with the core constituents of a Performance-Based Budgeting System (PBBS).

14 Integration of Government Program (GP) Components with PBBS

performance data into decision-making processes. This reflects Sicilia & Steccolini (2017) discourse on the role of transparency in reinforcing public trust and accountability within PBBS frameworks.

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

15. Conclusion

The GP in Iraq manifests the foundational elements required for a PBBS, albeit implicitly. It embodies strategic planning, clearly defined objectives, the development of performance indicators, and a commitment to transparency and integration of performance data. These elements, which form the building blocks of PBBS, are evident within the structure of the GP, underscoring its potential as a pivotal mechanism for implementing PBBS in Iraq. The GP's comprehensive framework, coupled with its outcome-oriented approach, sets a precedent for a transition towards a more performance-focused budgeting model that could significantly reform financial governance in Iraq besides leading to a more adaptable, skilled labor force, meeting contemporary market demands.

16. Recommendations

- There is a need more studies to understand the Catalysts and barriers that would influence the implementation of Performance-Based Budgeting System in Iraq
- Pilot PBBS in select ministries to evaluate effects on labor market adaptability and skill development.

The GP's structure is intricately mapped to complement the PBBS framework, forging an integrated strategy aimed at modernizing Iraq's budgetary mechanisms.

- a. Strategic Planning as a Bedrock for PBBS: The GP embodies a strategic vision that charts the course for governmental action, directly mirroring the PBBS's emphasis on rigorous strategic planning. It encompasses agency missions, goals, and objectives, thereby aligning Joyce (2022) assertion of the necessity for a deliberate, goal-oriented approach in PBBS.
- b. Medium-term Framework with Clear Objectives: With a focus on long-term socio-economic betterment, the GP's medium-term framework delineates objectives that resonate with the citizenry's welfare—essentially reflecting PBBS's mandate to bind fiscal frameworks with precise, strategic objectives (Flynn, 2019).
- c. Cultivation of Performance Indicators: The GP's meticulous articulation of performance indicators is in congruence with the PBBS imperative for a structured program with explicit indicators. This integration ensures that each program component is measurable and accountable, aligning with Robinson et al. (2009) exploration of indicator development within PBBS.
- d. Systematic Gathering of Performance Information: Monitoring and evaluation form the backbone of GP's implementation phase, aligning with PBBS's principle of performance information gathering. This systematic collection of data underscores the program's accountability and efficiency, consistent with the practices advocated by Hijal-Moghrabi (2022).
- e. Enhancing Transparency and Accountability: The GP's commitment to transparency and legislative oversight epitomizes PBBS's focus on public transparency and the incorporation of

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- Engage all stakeholders, including government officials, civil society, and international experts, to foster an inclusive transition to PBBS.
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