

UKJAES

University of Kirkuk Journal
For Administrative
and Economic Science

ISSN:2222-2995 E-ISSN:3079-3521

University of Kirkuk Journal For
Administrative and Economic Science



Alsaedi Abbas, Kareem Ali Jabbar & Rashed Samir Khaled. Approving the programs and performance budget to develop control in Iraqi government units. *University of Kirkuk Journal for Administrative and Economic Science* Volume (15) Issue (4) Part (2) Supplement (1) A special issue of the 1st Scientific Conference of the College of Administration and Economics - University of Kirkuk - Information technology, digitization, and their impact on sustainable development - 8-9, Oct- 2025, p-p:471-481.

Approving the programs and performance budget to develop control in Iraqi government units

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Abstract: This study investigates the implications of transitioning toward Activity-Based Budgeting within the Iraqi public sector to refine regulatory governance, optimize operational resource deployment, and ensure fiscal accountability. By examining the perspectives of key stakeholders and financial policy experts, the research utilized a systematic analytical approach to process data derived from a structured survey instrument. The findings validate that shifting to this budgetary framework is essential for institutional discipline. It concludes that linking financial appropriations directly to operational tasks provides public entities with enhanced leverage and proficiency in steering and finalizing strategic development initiatives.

Keywords: programs and performance budget, develop control, Iraqi government Units.

دور موازنة البرامج والأداء لتطوير الرقابة في الوحدات الحكومية العراقية

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المستخلص: تتمحور هذه الدراسة حول قياس تداعيات اعتماد نظام الميزانية القائم على البرامج والإنجاز في المؤسسات العامة بالعراق، سعياً للارتقاء بآليات الحوكمة الرقابية، ورفع سوية استثمار الطاقات المادية، وترسيخ الشفافية في التدفقات المالية، بما يسهم في تطوير هيكلية النظام المالي للدولة. شملت الدراسة استطلاع وجهات نظر مجموعة من صناعات القرار والمختصين في التخطيط المالي، موظفة الأسلوب التحليلي في استقراء البيانات الميدانية المجمع عبر أداة الاستقصاء. وقد برهنت المخرجات على أن الانتقال لهذا النمط من الموازنات يمثل ركيزة

جوهرية لضبط الأداء المؤسسي، إذ تبين أن هيكله الاعتمادات المالية وفقاً للوظائف والواجبات الفعلية تمنح الجهات الرسمية مرونة وقدرة أوسع على قيادة وإنجاز الخطط والمشاريع الاستراتيجية بنجاح.
الكلمات المفتاحية: موازنة البرامج والأداء، تطوير الرقابة، الوحدات الحكومية العراقية.

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Introduction

Public budgets have traditionally been prepared using the item budget method, which is marked by ineffective oversight, inaccurate estimates, inaccurate implementation, and a failure to include government financial planning for all government resources. It also fails to link implementation to goals or desired results and leads to ineffective oversight processes. Financial reporting. There was a systematic push to find better, more practical ways to justify spending public money and launching government initiatives for all of these objectives. Advances in management, statistics, operations research, financial analysis, and other related disciplines have helped several nations refine their methods of producing general budgets. Program and performance budgeting has shown to be the most effective model or alternative approach for government financial decision-making, according to the theory. No matter where you are in the world, developed or developing.

Assuming that the purpose of this budget goes beyond monetary oversight of public expenditures and encompasses administrative efficiency in carrying out tasks, the researcher opted to utilize the program and performance budget in non-profit government units to illustrate its significance in building oversight and the goal for which the funds were allocated. Topics covered include the role of administrative control and the utilization of financial resources. Through the identification of various cost components and the determination of typical performance levels for each activity, actual performance can be analyzed, rational and correct utilization boosts performance efficiency.

Because of its many flaws, it is now essential to create the budget to fix them. New approaches to budget planning have been implemented. Including program budget technique and performance. To be the best option for avoiding budget items' shortcomings through efficient resource allocation. Boosting systems of accountability and supervision while also making activity programs more efficient and effective. In order to accomplish transparency and control in government agencies. In order to achieve administrative efficiency, establish supervision, minimize expenditures, and assess the extent to which government units complete services and projects efficiently, it is vital to emphasize the work, goals, and services that are achieved via using public resources.

In order to attain the research purpose of developing efficiency and performance, the study and analysis of program budgets and performance in government units is conducted. - A by utilizing the ideas and concepts of program budgeting and performance, we can maximize resource utilization, boost trust in the spending process, and draw attention to its advantages and disadvantages. Bringing the whole budget system up to date.

The topic's scientific significance allows researchers to comprehend and catalog the merits and shortcomings of program budget adoption and performance in government units. This helps pave the way for other fields of study to adopt more cutting-edge standards, procedures, and methodologies. This research remains current with other studies that have focused on developing supervision and performance in government entities by balancing programs and performance. Studying, analyzing, and preparing the general budget for government units in line with recent trends highlights the practical value of research. Establishing the program and performance budget to guarantee the units' tasks are successfully completed, and creating their work rules to optimize the use of resources, in order to control strength and develop efficiency by staying up-to-date with modern methods and developments. To accomplish objectives in an efficient and effective manner while minimizing the waste of resources. Those in charge of auditing and accounting can use the data you provide to create the criteria that will activate program budgeting and performance.

Conventional budgeting practices are at the heart of the research's central issue. There are many different state departments that perform a wide variety of tasks, and the line-item budget fails to adequately account for all of them, as well as the growing amount of government spending in the Iraqi Republic, the scarcity of available funds, and unstudied spending. The issue at hand necessitates making the most efficient use of existing financial resources while avoiding wasteful spending. That being said, the key question that the dilemma revolves around is: How do development control performance, program adoption, and the budget relate to one another in government units? The following questions are sub-questions that need answering in order to comprehend the main problem's aspects:

1. Is there a connection between developing control in government units and approving programs and performance budgets?
2. Does the implementation of the programs have an effect on government units' performance budget and development control?

1st: Literature review

Study of Kazem et al., (2023) set out to do three things: provide a foundation for the research variables that would be used to build the budget for Iraqi public institutions that are self-financing; explain the link between these factors; and suggest a framework for doing so. The study's findings and suggestions are based on the observation that self-financing units are required by law to employ a single accountant to handle all of their financial reporting. This practice runs counter to the concept of internal control and has an impact on how these units prepare their budgets. Research institutions in Iraq that get funding from the government must adhere to certain regulations and guidelines laid forth in their self-financing accounting manuals when it comes to creating and revising their yearly financial budgets.

Study of Abdugarimovich, (2022) Recent years have seen a steady expansion of audit operations in our country, with a focus on reforms aimed at the strategic growth of the economy. After all, auditing services are becoming more necessary every year. Additionally, in accordance with the Presidential Decree "On the Strategy of Actions for the Further Development of the Republic of Uzbekistan," it is mandated to conform the budget system to international standards of public sector accounting in order to guarantee the openness of information regarding the funds allocated to it. Excellent normative legislative documents and organizational frameworks pertaining to the implementation of the State budget were established as a consequence of the gradually implemented changes in the budget system. Ensuring that budget income and expenditures are compatible has been the basis for implementing the state budget based on these regulatory documents.

Study of Felício et al., (2021) while dealing with a constantly changing and unpredictable environment and limited resources, public sector organizations must fulfill their duty to offer public services. Efforts to innovate and boost performance have prompted these companies to seek out better management techniques and resources. There is a lack of research on the use of management control systems (MCS) in the public sector, despite the fact that these systems have been known to boost organizational performance in the commercial and non-profit sectors. The purpose of this research is to examine how and where a subset of public organizations have used MCS. Our study demonstrates the relationship between MCS and the achievement of organizational objectives using fsQCA. Top managers in public sector companies that are looking to enhance performance by using MCS packages will find these results interesting, and they also add to the continuing scholarly discussion on MCS in the public sector.

Study of Jovanović & Vašiček, (2021) several factors determine whether accounting information is helpful for the creation, planning, and implementation of the national budgeting process. These include the structure of the state administration, the amount and timeliness of relevant data reporting, the ability to interpret and analyze the data, and the horizontal and vertical organization of government bodies. This study examines the function and use of accounting and budgeting data in Slovenia, with a special focus on reporting within the framework of the country's annual budget. The primary method of data collecting was the utilization of structured interviews with well-known

specialists in the subject. Among other things, the results show that the accounting system's data isn't very helpful when it comes to creating budgets. These results might serve as a foundation for future reforms in public financial management in Slovenia and other comparable nations.

Study of Antoniuk et al., (2021) Whether it's public or private sector money, control is key to making sure it's being used efficiently. The Ukrainian State Audit Service's function in enforcing fiscal state control is the focus of this article. Data for the study came from governmental financial audits of healthcare facilities in Ukraine, the most recent of which occurred in 2019. Examining the reports from the Ukrainian Ministry of Finance over the past three years has enabled us to determine how effective the national state financial audit has been. In this article, we will find the answers to the following questions: I. What does the State Audit office of Ukraine do? II. What are the characteristics of internal and external audits of Ukrainian public sector entities? III. How effective is internal auditing on a national level, according to state financial audits? IV. What are the problematic aspects of internal audit development, as seen in healthcare institutions? V. What are the main directions for the development of state internal auditing in Ukraine?

Study of Hnydiuk et al., (2021) The audit mechanism for EU budget projects must be studied in depth to reduce program implementation irregularities and mistakes. The audit of EU-funded budget program indicators verifies budget resource cost-effectiveness, efficiency, and effectiveness. The research article analyzes EU budget program audits to determine what caused budget fund infractions and mistakes. The research approaches are system and logical analysis, information synthesis, systematization and generalization, comparison, and statistical analysis. Study provides input on internal and external audit standards and methods to improve efficiency. The research may have overlooked budget program irregularities that skew data analysis. Results. Auditing EU budget programs according to international auditing standards follows the generally acknowledged approach for auditing recipients' budget monies. In 2019, the European Commission audited budget programs and identified breaches and mistakes in 51 of 130 transactions (39%). Many flaws have been uncovered in research and innovation budget projects. The budget program Horizon 2020 had most of the flaws, and the European Court of Auditors questions the beneficiary's costs for the audit period. In other budget programs, reimbursements of travel expenditures unrelated to the EU budget program were the primary reporting problems. The programs employed an incorrect exchange rate. The 2019 budget program audit mistake rate was 4.0%, which represents a considerable reserve for enhancing audit efficiency and effectiveness.

2nd: Programs and performance budget

Spending and taxation have always been a part of the state's overall budget (Yunusovich et al., 2021). A state's budget is a plan outlining anticipated spending and revenue for a certain time period, often a fiscal year. By crafting the budget, the government hopes to accomplish certain social and economic objectives (Wilson, 2021). Implementing the authorized short-term financial plan, or budget, can help with control and follow-up (Baya, 2023). Because it lays out the government's economic, social, and political agenda for the fiscal year, the general budget is crucial (Chugunov & Makohon, 2020). States that the budget entails breaking down objectives into manageable tasks, creating the governmental administrative units tasked with carrying out these tasks, staffing these units, and acquiring the required resources (Menifield, 2020). In order to evaluate how well actual outcomes match up with projections or plans, budgets are utilized. As a result, the budget makes it easier to assess how well the administrative unit is doing (Keng'ara & Makina, 2020). The state's general budget is designed to accomplish a number of programs and objectives via the use of planning and decision-making procedures (Valle-Cruz et al., 2022). The budget's stated goal is to affect policy and practice among state government employees (Sulasmi et al., 2023). In order to address pressing issues including food insecurity, inadequate housing, and subpar public service delivery, the general budget has assumed a pivotal role. By raising and allocating public investment to certain areas, the general budget also helps with income distribution and extreme poverty (Wanjiru, 2022). Programs and performance constitute the basis for budget preparation, which hinges on allocating funds to various programs, which are further subdivided

into activities carried out by various government agencies. Among the most current budget tabulations, this one seeks to expand its function, particularly in the area of assessing the efficacy and performance of the government (Mouton, 2021). Government agencies need to invest more time, energy, and resources into program budgeting and performance evaluations (Caglar& Ulug, 2022). Keeping up with political, Technological and economic developments is one of the biggest obstacles to realistic and accurate general budget formulation, planning, and programming (Romenska et al., 2023; Assaad, Sanayei & Mohammad Shafiee, 2024). development initiatives and programs in the general budget are negatively affected by the growing amount of government consumer expenditure (Onifade et al., 2020). program budgeting entails outlining the steps to take, how long each program needs to be implemented, and precisely identifying all the resources that will be needed (Menifield, 2020). The budget details the intended uses of the funds, the programs that will be implemented to accomplish those goals, and the metrics that will be used to evaluate success (Sistoet al., 2020). In contrast to the budget, which pertains to the operations used to accomplish the unit's goals, programs are a collection of activities executed by entities within the context of the aforementioned functions, with the end goal of achieving that program's specific outcome (TASSEW, 2021). The government is aiming to enhance its financial allocation decisions for expenditures and income by implementing the program and performance budgeting technique (Rahman et al., 2021). The foundational principle of program and performance budgeting is the following: first, the government's work objectives must be defined; second, programs must be developed to accomplish these objectives; and last, outcomes must be provided to improve decision-making (Marzukiet al., 2020).

3rd: Develop control

The modern direction of control is to evaluate the comprehensive performance of the units because this method of control includes all aspects of activity. whether material or non-material as the material elements used in production are linked and compared with the results and the extent of the efficiency of using funds in achieving the specified goals without waste or extravagance is demonstrated (Voynarenko et al., 2020).Oversight work requires not only ensuring the legitimacy of government operations, but also focusing on the quality of those operations by examining the objectives and outputs, whether the objectives have actually been achieved through the outputs, and whether there are alternative methods for those outputs (Droic & Keiser, 2021).the quality of financial auditing as meeting the needs of investors by conducting independent and reliable financial audits and through an effective communication with the Audit Committee regarding financial statements and related disclosures (Alsaeedi& Kamyabi, 2023).The goal of establishing government agencies is to provide services to citizens, and here comes the role of oversight agencies to ensure that these services are provided at the lowest possible cost and effort and in the quickest time and in the manner required by law. The oversight role was chosen using the budget of programs and performance in government units because of its role in developing Effective performance of government units (Svara, 2021).Qualifications include understanding of financial statements in accordance with generally accepted accounting standards, the ability to assess the general applicability of GAAP in respect to accounting for estimates, accruals, and reserves, and experience in preparing, auditing, and assessing financial statements (Rashed& Alsaeedi, 2024).Oversight is a process that is designed, implemented and maintained by persons entrusted with control, management or other individuals in order to provide reasonable assurance that the unit achieves its objectives, taking into account the reliability of financial reporting, the effectiveness and efficiency of operational processes, and adherence to the application of laws and instructions (Jhunjhunwala, 2023).Oversight is a process intended to ensure that the plan has been implemented as intended, and includes measuring results, comparing them to goals, identifying differences or deviations, analyzing their causes, and developing appropriate solutions for them (Lindquist, 2020).Determining the centers of responsibility: The center of responsibility means each organizational unit that is specialized in performing a specific work and has the authority to make decisions that will manage part of the activity of the economic unit and determine the results that it

will obtain (Sarhan et al., 2024). Control is to ensure whether everything happens according to the plan drawn up, the instructions issued and the principles set. Its purpose is to point out weaknesses and errors with the aim of addressing them and preventing their reoccurrence, and it applies to everything (Ballard & Tommelein, 2021). Oversight is an administrative function, and it is a continuous, renewable process, whereby actual performance is verified in achieving goals and standards for the purpose of correct evaluation (Trzeciak & Jonek-Kowalska, 2021). Oversight means ensuring that the actual implementation matches the established plans and then making the necessary corrective decisions to return the actual implementation to the established plans in the event of deviations from the plans (Hess, 2021). Oversight is the process that seeks to ensure that the most important goals set, policies drawn up, plans and directives are implemented with precision and care. Control also means that the results achieved match what management expects and what it aspires to (Green, 2022). The budget is a control tool that, once approved, becomes a goal that must be achieved. For this purpose, the actual results for the period are compared with the budget (Dahliah, 2022). Oversight of programs means investigating the extent to which the programs and activities carried out by the administrative unit achieve the objectives set for them and their conformity with both costs, results, inputs and outputs (Mökander et al., 2022). The oversight function is one of the most important functions in governmental units, as through it it is possible to verify the extent of implementation of the goals set for the units. That is, it is an auditing function as well as a function that works to highlight weak points and uncover existing errors in the governmental unit so that they can be repaired and work to prevent their recurrence (Selanno & Wance, 2021; Kanaan, Chiha & Suleiman, 2017). The importance of oversight is highlighted by its close connection with the rest of the administrative functions. Control has a close connection with planning, organization and coordination (Hazgui & Malsch, 2020). One of the objectives of oversight is to ensure the proper implementation of regulations, instructions and laws in government units. Preserving the unit's property from theft and embezzlement. Ensuring that objectives are implemented economically, effectively and efficiently. Preventing waste, extravagance, and misuse of public funds. Reducing errors and fraud by employees (Risi et al., 2023).

4th: Methods

The researcher used a descriptive analytical technique that seeks to examine how government entities implement performance budgets and programs to gain control. The focus is on providing an accurate description and expressing it quantitatively. This method goes beyond just gathering data about the phenomenon to look into its different forms and connections; it also analyses, links, interprets, and verifies the relationships that connect a set of variables to each other, and it tries to figure out what the relationship is between two or more variables. This link can be measured to a greater extent. In order to make the research quantitative and able to be examined using statistical tools and methodologies, the researcher used the Likart Scale 5 to each text. For all statistical and mathematical calculations, as well as to ascertain response levels, the statistical program SPSS was depended upon. Based on the data acquired from the research sample's responses to the questionnaire questions, the standard deviation and arithmetic mean were computed for the study dimensions overall and for the axes that comprise the questionnaire. This allowed for the interpretation of the results. Here, cluster sampling is used to examine a population of government units. The Iraqi government units and a few Ministry-affiliated planning, control, and accounting units were the first to be tested in a purposive sample. The next step was to choose a representative sample from among budget preparation experts, department and division heads, and upper-level management. The research group was given 130 surveys to fill out.

Structural Validity: One way to evaluate a tool's reliability and validity is to look at its construct validity, which reveals how each research axis relates to the total score of the questionnaire axes and hence how well the instrument accomplished its intended aims.

Table (1): Correlation coefficient between each score

No.	variable	Correlation coefficient	Probability value
		Pearson	(Sig.)
1	programs and performance budget	0.883**	0.000
2	develop control	0.879**	0.000

Source: by researcher based on the outputs of the SPSS program

Table (1) Displays statistically significant correlation coefficients across all questionnaire dimensions at a significance threshold of $\alpha = 0.01$. So, it may be concluded that the questionnaire's axes accurately assess their intended constructs.

Resolution stability: Stability of the questionnaire refers to the fact that the results of the survey remain relatively unchanged even after being redistributed to the same group of people multiple times within the same time frame, provided that all other factors remain constant. The findings of the reliability test, which the researcher conducted using Cronbach's alpha, are displayed in Table No. (2).

Table (2): Cronbach's alpha coefficient

No.	variable	Number of Items	Cronbach's alpha
1	programs and performance budget	11	0.745
2	develop control	10	0.753
3	Total	21	0.882

Source: by researcher based on the outputs of the SPSS program

The questionnaire's Cronbach's alpha value is shown in Table (2) up above. A solid and very consistent percentage for the first axis (programs and performance budget) came at (0.745). With respect to the individual's responses to the survey's findings, and the reliability coefficient's value. The level of consistency of the questionnaire findings was reflected by the second axis, which stands for (develop control), reaching 0.753. The overall reliability coefficient for the questionnaire was 0.882, indicating that respondents' responses were quite consistent with one another.

Results

This research seeks to identify the impact of programs and performance budget to develop control in government units according to the sample response. It will rely on the answers of the sample studied to find statistical indicators, the arithmetic mean, standard deviation, coefficient of variation, and test the study hypotheses.

Table (3): Analysis of Means for research variables

No.	Variable	Mean	St. deviation	Coefficient of variation
1	programs and performance budget	4.24	0.462	10.8
2	develop control	4.32	0.474	10.9

Source: by researcher based on the outputs of the SPSS program

According to Table 3, the average program and performance budget is 4.24. The develop control standard deviation, on the other hand, is 0.474. Programs and performance budget have a greater coefficient of variation (10.9), indicating that they are more important than develop control in terms of mean.

Using the Pearson correlation coefficient to assess the degree of association between the research variables, we were able to determine if the first hypothesis was correct. The findings from testing this association are displayed in the table below.

Table (4): Pearson correlation coefficient values

programs and performance budget	Pearson Correlation	develop control
		0.720**
	Sig. (2-tailed)	0.000
	N	120

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

Source: by researcher based on the outputs of the SPSS program

At a significance level lower than 0.01, the positive and statistically significant Pearson correlation coefficient between the variables programs and performance budget and develop control reached 0.720**, as shown in Table (4). The more, according to this finding. The funding for programs and performance was allotted. Which resulted in a more transparent and agreed-upon breakdown of program expenditure. As a result, there was no wasteful duplication and every dollar was put to good use. the supply of trained accounting and programming professionals capable of gathering and interpreting both quantitative and qualitative data. It helps put its resources to good use, which in turn helps improve the quality of the control data accessible to government agencies and unit officials, and the level of control over its development. That helps the government units accomplish the state's long-term goals and strategies. Put another way, we accept the first sub-hypothesis, which states, "There is a significant correlation between programs and performance budget and raising the control of government units," since the correlation is statistically significant. To test the validity of the second hypothesis, there is a statistically significant impact relationship between approving the program budget and performance and raising the control of government units. By using linear regression analysis of the relationship between variables, as shown in the following table below.

Table (5): Results of linear regression analysis of the relationship between research variables

ANOVA							
Sample	Sum of squares	DF	Mean squares	RR ²	F values	Sig	
Regression	13.880	1	13.880	0.720a	0.519	127.372	0.000
Residual value	12.859	118	0.109	-	-	-	-
Total	26.739	119	-	-	-	-	-
Coefficients							
Sample	Non-standard transactions		Standard coefficients		T	Sig	
	β	St. error	β				
Constant	1.192	0.279	-		4.265	0.000	
programs budget	0.738	0.065	0.720		11.286	0.000	

Source: by researcher based on the outputs of the SPSS program

Table (5) shows that there is a link and influence of the (programs and performance budget) on the (develop control). Given the degree of the connection, the explanatory power, and the impact on the dimension of the develop control of government entities, this impact and correlation constitute a linear regression model. Statistical analysis revealed a Sig value of 0.000, which is lower than the critical value of 0.05; the model's R-value was 0.720a; and the F-value was 127.372, which is higher than the tabular value of 4.265 and suggests the existence of an effect. An increase in develop control is a direct result of a stronger emphasis on implementing the programs and performance budget, since this is the relationship between the two variables. The linear regression model's explanatory power, as measured by the coefficient of determination (R²), was 0.519. At the 0.05 level of significance, this value indicates that there is a statistically significant influential relationship between the independent variables programs and performance budget and the dependent variable develop control; moreover, it is a fairly good percentage, explaining 51.9% of the variation in the dependent variable.

Conclusions

Among the many contemporary approaches to updating the budget system is program and performance budgeting. Also, it's better at controlling and allocating public funds, and it provides a foundation for reaching the overall budget goals.

An increase in government unit efficiency and a strengthening of the role of oversight over these programs are both brought about by the subsequent use of program and performance budgets, which divide goals into programs and then into activities for each program. New evaluation and oversight indicators are added to track how well these programs achieve their goals.

Having knowledgeable and skilled staff with backgrounds in contemporary financial management disciplines like cost accounting, financial analysis methods, and program and project management is crucial for program budgeting and performance. These areas are seen as governing elements in the budget preparation and implementation processes.

Because this approach to budget preparation necessitates constant monitoring of performance, internal control has enormous duties.

Adopting a program budget and performance plan and strengthening the supervision role in government agencies are positively correlated. This means that identifying instances of public spending unit carelessness or waste and accomplishing budget targets are both positively impacted by the adoption of the program's budget and performance.

Recommendations and Suggestions

Staff members in the control department will be trained to use the new budget approach effectively, and they will be able to fulfill their oversight responsibilities by reporting on performance levels on a regular basis, pointing out any discrepancies, and offering ways to fix them.

For government health units to make the most efficient use of public funds, they need to abandon the old way of allocating funding and instead focus on programs, implementing them in phases. Clearly outlining the objectives and programs that government entities aim to accomplish through their outputs in a way that is both realistic and practicable, while also making sure that they can be measured and tracked according to predetermined plans and standards.

Coordinating the formation of specialist teams to provide transparent work plans in accordance with implementation mechanism schedules. Changing the way government agencies are structured to accommodate the new development. Maintaining coherence between program budgets and performance when building government accounting and computerized administrative information systems.

Program budgeting and performance work should be completed as soon as feasible and at the lowest possible cost with the help of highly efficient control, accounting, and financial information management systems that can supply an information base.

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