

ة التعليم العالي والبحث العلمي

الجامعة المستنصرية

كلية الإدارة والاقتصاد

قسم الاقتصاد

إصلاح الموازنة العامة وعلاقتها بالتنمية  
المستدامة- تجارب مختارة مع إشارة  
خاصة للعراق

"أطروحة مقدمة"

إلى مجلس كلية الإدارة والاقتصاد في الجامعة المستنصرية وهي جزء  
من متطلبات نيل درجة دكتوراه فلسفة في العلوم الاقتصادية.

من قبل

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## Abstract

Recent decades have seen of the twentieth century-oriented reformer globally and widely covered various aspects of economic, social, political, and I came this trend coincided with the rapid changes in the global economy in recent times and the consequent collapse of barriers between nations, and the globalization of activities and economic transactions, and increased competition among states and the multiplicity of patterns to the extent that highlighted the need for developed and, developing countries alike to conduct a comprehensive review and continuing to perform all policy frameworks and actors in society in order to effective presence on the arena of global competition .

It was the reform of public finances in the heart of the reform initiatives adopted by different countries. Fmalip country as well as translate the policy directions in the community, programs and quantities of identifying key objectives for fiscal policy, hence the crucial importance of public finance reform to stabilize the business environment and increase the competitiveness of the state, and the elimination of distortions resulting from the operation of the mechanism the market. This is in addition to the important role of public finance in reducing poverty and raising the level of social development. Hence, the literature emphasizes the financial and economic importance of the ruling for the reform of public finances, not in the pay rates of economic and social development but also in the fine-tune the performance development of society. The literature also emphasizes that financial reform should feel the positive impact upon society, and in this context, occupies a reformist elements that increase the degree of transparency and accountability of great importance, as payback and economic community is very high, it raises the level of overall satisfaction in the community As a result of the share with the government in the selection of priorities for public expenditure and monitoring and control of pathways role in achieving the goals of society, and All this means that transparency and accountability to support the process of democracy and economic rationality in the resettlement of resources at the same time .

The budget had stalled in the orientation of tools of different expenditure and taxation towards sustainable development, so that the general budget affect and are affected by political factors, there is exchange between them, and experience confirms that financial factors are responsible in many cases, events and political realities, but usually the manufacturer have, for this reason coupled with the struggle for power of financial struggle for political power, since to determine the size of staff and tax decisions to spend raises economic and social problems and political, particularly as tax policy and the political public spending Movernmtan great political powers, because all the political body exercising functions of financial Therefore, the public budget have the appearance of a political, as the general objectives and translate them in the state budget must be informed and the requirements of reasonableness of economic and financial, but the political factor may modify some of the goals depending on the circumstances, may be fiscal measures to meet political needs, even if they are incompatible with the requirements of reasonableness of

economic and financial, in other words, you may employ the general budget of the objectives of political (wars, arms race) more than they are in favor of sustainable development, the inevitable result of these actions delay the growth and economic and social progress and increase the pressure on the environment, but destroyed in many cases .

Sustainable development is the only way for developing countries in particular, the fact that these countries suffer from severe shortages of infrastructure and suffers from several problems such as unemployment, inflation and poverty next to the scarcity of financial resources and weak technical capacity and institutional capacity of the private sector which requires the State to intervene through its general budget for the treatment of these problems, does not differ Iraq much about the state of developing countries, although the possession of enormous wealth of human wealth and arable land and fresh water, clean environment and a wealth of big oil to qualify to be in the ranks of developed countries if it is permissible for us to express, these wealth sources recruited the political leadership in periods past to achieve political objectives by themselves, and become the public budget and function and is only one, namely how to provide public funds to sustain the wheel of frequent wars, which were results of the destruction of the wealth of mankind and the destruction of arable land and evaporating the water and polluting the environment and waste flagrant oil wealth to turn with Iraq from a country with a financial surplus to a country suffering from severe debt and suffering from falls sharply in human development indicators of education, health and welfare of both, to miss the economic development that have affected the social development of classified Iraq is now under the so-called Least Developed Countries in the world as indicated by standards currently in place to measure the level of economic and social development of peoples .....

**Importance of the study:** Based on the submitted research can say that the research was aimed at the need to reform the general budget in Iraq, the shift from the traditional system in the preparation of the budget to a balance of programs and performance, focusing the traditional system in the preparation of the budget appropriations in spending without pay attention to the goals and economic returns and social spending , while focusing system, the balance of programs and performance basis to achieve the goals, analyze and determine the rates to measure this performance, especially after it became the international competition in the context of globalization is the conflict adequacy of productivity and efficiency of performance, this one hand, on the other hand, the research aims to the need to shift the public budget in Iraq to balance the green fight poverty and protect the natural resource base of the service of economic and social development.

**Problem of the study:** There are economic and social challenges facing the political and sustainable development, these challenges do not find a place when a financial planner or political decision-maker responsible for building the budget and identify their goals and then shows the dichotomy between the public budget and the objectives of sustainable development.

**Hypothesis of the study:** The study starts from the premise that ((The reform of the public budget in Iraq and rebuild on a scientific basis and methodology will increase the effectiveness in the achievement of sustainable development)).

**Objective of the study:** The aim of this study was to evaluate the role of the public budget and in accordance with the scientific basis for sustainable development and the degree of proximity and \ or distancing itself from the scientific method in the construction and implementation, and then try to build a model consistent with the balancing sustainable development trends.

**Spatial and temporal boundaries of the study:** Expanded the spatial dimension in the study to include both countries in OECD and in particular New Zealand, Germany and developing countries such as Chile, Singapore, Malaysia and Egypt as well as Iraq, the border temporal were mixed according to the nature of each experience from the experiences of countries placed the search, but it is with respect to Iraq has included time period between 1980 -2007, although the data on Iraq may exceed this period in some cases, depending on the nature of the data is allowed.

**Methodology of the study:** In order to validate the research hypothesis in order to achieve the objectives of it, the research methodology used in this study was based on the idea of interdependence between curriculum theory based on the study of the phenomenon theoretically, historically and inductive approach (applied) based on the development of the results after extrapolation of the economic reality of the phenomenon under research and analysis.

**Structural study:** in order to verify the research hypothesis and the achievement of its objectives, was divided into **three** main chapters as well as the finale included a set of conclusions and recommendations, looking **first chapter** in the theoretical aspects of the relationship between the general budget and sustainable development, it is useful to note that the chapter contained **four sections** focused topic **first** to clarify the concept of the general budget and the developments that damage to this concept through the economic schools The **second** topic was concerned with clarifying the concept of sustainable development and the challenges they faced while interested in the **third** section review the curriculum reform of the public budget and finally focused the **fourth** section to show the relationship between reform of the public budget and sustainable development .

**The second chapter** was dedicated to providing some of the experiences of reform here was divided on two sections of this chapter, addressing the **first** research management experiences in the reform of the public budget, while the **second** section it expressly review the experiences in the reform of the Green Budget.

**The third chapter** devoted to analyzing the role of the general budget in achieving sustainable development in Iraq, that covered the **first** section in which the reality and the nature of the budget in Iraq both before and after 2003 in terms of administration, while concerned with the **second** topic the review of indicators showing the role of the general budget to the achievement of sustainable development, while the **third** section was dedicated to providing a curriculum for the reform of the public budget.

Finally, the conclusion of this study led to many suggestions that we hope it will be used in supporting budget reforms in Iraq.