

The effect of financial budgets on tightening the internal control system

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ABSTRACT

This study seeks to provide a primary goal, which is to increase the effectiveness of financial budgets in terms of provisions of internal control over service units in terms of preparation and implementation. (like T) in measuring the answers, as well as analyzing the performance of the sample through a set of indicators. From this, the researcher concludes that the current traditional budget focuses on financial control and does not pay attention to reviewing and evaluating the results, and because it is unable to diagnose problems and provide solutions due to the inability to follow up and evaluate the performance of government programs and activities.

Keywords: Public budget, Internal control, University of Wasit

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1. Introduction

Also, financial budgets represent a tool that assists the government in planning for the future by achieving a balance between the optimal use of available resources and achieving goals, as well as predicting problems and obstacles that may hinder the achievement of those goals [1]. The general budget of any country in the world, whether developed or developing, plays a fundamental and important role in reflecting the state's policy in a planning and organizational process for allocating resources and then controlling them. And the scarcity of resources and the increase in demand for them due to the expansion of the needs of the modern state pushes the financial and political planner to search for a new way out for the traditional budget, which no longer provides benefit in light of the developments in the concept of the modern state and its responsibilities.

While the internal control system represents one of the main control systems in the economic unit because of what it contains of an organizational plan, means, procedures and elements through which it aims to protect its assets and ensure their effective and efficient use, as well as ensuring that policies are followed and plans are implemented in a manner that facilitates the achievement of its objectives and in a sound scientific manner. Therefore, the existence of an efficient and effective internal control system contributes to limiting and detecting any incorrect case. As a result of the important role played by service government units in economic activity, the provisions of internal control are considered among the necessary matters that help achieve the best utilization of available resources while providing high quality services to achieve their objectives [2-5].

The general budget is the main artery for the continuation of the life of the government unit. It is the financial program that includes determining the financial allocations for each spending unit. The budget's executors bear the responsibility for the legal use of the allocated funds. The budget is an effective planning and control tool if it is prepared on sound scientific and practical foundations. The provisions of internal control are marred by many problems that can be identified by the following questions:

1. The process of preparing the general budget according to the traditional method made this process lack the foundations and standards adopted in the process of making estimates.

2. The absence of databases in setting the budget makes it an ineffective tool in internal control to evaluate the efficiency of the performance of service units.

The research aims to achieve the following:

1. Introducing the financial budgets and the practical problems facing the process of preparing them, implementing them, or using them as a control tool.
2. Description of internal control in terms of identifying its requirements, success factors and obstacles facing it.
3. Statement of the relationship between financial budgets and internal control.

The importance of the study also emerged from shedding light on the financial budgets and their preparation in government units and what they need of development, and the provisions of control over these units is the means to know their efficiency and effectiveness in their spending of the funds allocated to them within the budget and to know the extent to which they achieve their planned goals.

1.2. Research hypotheses

The research is based on the following hypothesis: There is a statistically significant effect relationship between the general budget and the provisions of internal control

1.3. Previous studies

1.3.1 Government Accounting: An assessment of theory, purposes and standards

Where it dealt with modern trends supporting what it called the new type or model of government accounting, and given the theoretical nature of the study, it included a number of visions and key points in government accounting such as its relationship to accountability and its main purposes, and comparing government accounting with commercial accounting and the role of the International Federation of Accountants (IFAC) in developing government accounting practices internationally through the standards that began to be issued in the year 2000, and it also discussed the basis of accounting accrual and its role in government financial reporting.

1.3.2. Capital budgeting: do private sector methods of budgeting for capital assets have applicability to the department of defines

The study worked to identify the similarities and congruence between the methods of preparing the capital budget for each of the private sector and the Ministry of Defense in order to identify the strengths and weaknesses by making comparisons between both types of budgets, and then identifying the procedures and operations that are implemented in the private sector that can be applied to government sectors and working to justify the application of these procedures to federal institutions, including the Ministry of Defense.

1.3.3. The Effect of a capital budget on capital spending in the U.S. States

The study included an analysis of the impact of the capital budget on capital spending in the United States of America, and work on studying the impact of the legislative environment variables on investment spending decisions in a number of American states. The study relied on data extracted from previous surveys for the years 1962-1997 AD. Factors of political decisions that reflect the decisions of the electorate, political parties impose their dominance over spending decisions. Capital saving variables related to the aging of infrastructure and how to monitor and control the spending culture. Preparing the budget and spending rules.

The location of the current study from the previous studies: The current study also focused on a new aspect and is one of the most important of them represented in achieving the efficiency of financial budgets through the preparation of an efficient accounting system and its connection to internal control systems, which contributes to strengthening them and the provisions of spending operations and the collection of sufficient resources to fill them.

1.4. The general budget and its origins

England was the first to enact its current rules when a conflict occurred between the English king and parliament over the imposition of taxes and oversight over them, as the state's expenditures increased and the consequent increase in burdens on the people in terms of tax collection. As a result, in 1217 AD the Great Charter (Magnacharta) was issued, which included the necessity for the king to obtain acceptance from the British House of Commons when imposing any tax [1], in the year 1628 AD thereafter. In England, it became necessary to

adopt expenditures and revenues from the legislative authority (the people's representatives) and to grant permission to Charles I, King of England, to collect taxes from the people to provide funds for public expenditures of the state [2], and then successive parliaments in England began to put pressure on the king to set limits on his authority in terms of spending and collection to the extent that he does not exceed these limits except with a license from Parliament, which forced King William III to issue the Bill of Rights in 1688 AD (The Bill of Rights) According to which you decide that there is no taxation without representation, and with regard to France, the control of the people represented by the legislative authority began to appear as a matter of course after the French Revolution took place, especially after the issuance of Decree No. (17) in June 1789 AD, according to which it was decided that the expenditures of each ministry should be within the limits allocated to it from the appropriations. The French General Assembly began in 1813 AD to consider the details of the appropriations for expenditures. All credits for the year were the basis for the accepted rules regarding the rule of annuality and the obligation of leave before inclusion and implementation [1].

There was an accounting system for France that applied uniformly to all departments, and in China the government budget reached the highest degree of development, as it appeared in an unparalleled way in the ancient world because of the government's interest in directing funds towards public services and prepared tools and means to evaluate the quality of government programs for these areas and the performance of responsibility [1], and among the first Arab countries that applied the idea of budget in the period from 1921-1923 were Iraq, Syria and Egypt [3]. With regard to Iraq, it dates back to 1921 AD, when the first general budget for the state was prepared, and it was prepared based on the provisions of the Ottoman Accounting Principles Law that was issued in 1911 and on the instructions of the British Mandate Authority in Iraq. The Public Accounting, which remained as the sole reference for organizing the unified public budget until Law No. (107) of the Unified State Budget Law of 1985 AD was issued, and in June 2004 AD the Financial Management and Public Debt Law was issued in accordance with the Coalition Provisional Authority Resolution No. (95), with the aim of organizing financial procedures in government units, and with the issuance of this law, however, it is the Public Accounting Principles Law No. 28 of 1940 AD that remains approved for the current period by government units in its official capacity (financial, legal and Accounting), in the last five decades, the concept of the general budget has evolved due to the development witnessed by countries and the great role they play in the economy, so the budget has become reflective of the program that the government will implement during the coming year, and from that came the compatibility of the development of the concept of the general budget with economic thought that justifies government intervention, and accordingly it was no more than estimates of items of government spending on sovereign functions and revenue items that cover that government spending [4].

In Article (110) powers were given to the federal government to draw up financial, economic and commercial policies, as well as exclusive powers to draw up a draft general and investment budget, and it indicated the joint powers in Article (112) between the governments of the regions and governorates and between the federal governments, provided that the revenues are distributed in proportion to the population distribution throughout the country in an equitable manner [5].

1.4.1. The concept of the general budget

The word budget in the French language, budget, and in the English language, budget, and they are derived from the Latin word baguette, meaning the bag in which the store puts money to spend from it, and in the field of public finance, it refers to the document or tables that contain estimates of the expenditures and revenues of the state for a period of time to come [6]. It is used in commercial accounting, and it is the estimated budget.

The budget represents the basic pillar of the government accounting system and it is the mirror that reflects the various policies followed by the state to achieve its economic, social and financial goals. Its preparation depends on the actual indicators achieved by the unit during the previous periods in addition to the approved policies and expected changes during the budget period. And its impact on individuals because it is an effective tool to push individuals towards achieving organizational goals. Definitions of the state's general budget were developed according to the multiplicity of points of view, as shown in Table 1.

Table 1. Definitions of the state's general budget

freeman &Shoulders	A cash-evaluated plan that contains information about the types and amounts of proposed expenditures for the purpose for which they were set and how to finance them for a specific period of time. The budget has a major role in planning, controlling and evaluating government operations.
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Institute of Cost and Management Accountants, England	A cash-evaluated plan that contains information about the types and amounts of proposed expenditures for the purpose for which they were set and how to finance them for a specific period of time. The budget has a major role in planning, controlling and evaluating government operations.
Russian law	The main financial plan for the formation and use of the State General Central Fund from the monetary resources of the Russian Federation.
American law	An instrument for estimating the following year's expenditures and revenues according to the laws in force at the time of submission and the collection proposals presented therein
French law	A document forecasting and approving the annual revenues and expenditures of the state or the types of services that are also subject to the same legal rules and regulations.

1.5. Objectives of the general budget

The budget works to provide the most important needs for the state, and the less important needs are postponed until future funds are provided [7].

1. Economic goals: The state's general budget includes programs to achieve economic goals, distribute public resources, control government funds, and direct and lead the national economy.
2. Social goals: The general budget includes programs that achieve social goals, for example, addressing the phenomena of unemployment and poverty and redistributing income to support the poor classes, thus reducing the disparity between classes. Reducing bad behaviors, and encouraging good behaviors in society, such as addressing the phenomena of unemployment and poverty, and redistributing income in society, as well as other goals such as control and political goals [2].

1.6. The emergence and development of internal control

It can be said that the roots of control go back a long time. The emergence and development of control was associated with the emergence and development of accountability. As life is linked to water, control is linked to accountability. Since ancient times, man has been interested in keeping accounting records, and although these records did not represent an integrated accounting system in the sense that we know today, they were fulfilling their purpose at that time, as they were subject to some types of control and examination. Control is of two types, internal and external. The first is exercised inside the facility by its senior management as an internal control over the activities of the employees, for the purpose of discovering errors and deviations that arise during implementation and then taking the necessary corrective decisions in this regard. As for external control, it is practiced from outside the facility in many forms, and among these forms is that investors, lenders and other relevant parties collect facts and information related to the past of the enterprises, before making any decision to invest in or lend them. This information is included in the published financial statements. It shows the true financial position of the establishments and the results of their activities, which are certified by a neutral and independent third party [8].

1.7. The concept and importance of internal control

The concept of the internal control system underwent many developments that affected the formulation of many concepts in response to developments in the auditing profession. International Standard No. (315) means internal control as the process designed and implemented by those charged with control, management and other employees to provide reasonable assurance regarding the achievement of the organization's objectives with regard to reliability of financial reporting, effectiveness and efficiency of operations and compliance with applicable laws and regulations. It includes the ability to rely on financial statements, adherence to the application of laws and regulations, and the adequacy and effectiveness of operations.

1.8. Components of the internal control system

According to the concept of COSO, the internal control system consists of five parts that overlap with each other in order to represent a general framework for it (COSO Committee report issued in 2013).

1. The control environment: It refers to the policies and procedures that reflect the philosophy and point of view of the Board of Directors, senior management and employees towards the internal control system and the importance of this system to the economic unit.
2. Risk assessment: It is the process of identifying and analyzing risks that may affect the achievement of the objectives of the economic unit [9], as through it the management develops plans, programs and procedures to confront these risks, or it may take decisions related to accepting these risks, either because of their low cost or as a result of other considerations. Continuing to compete and maintain its financial position
3. Control activities: They represent the policies and procedures that help ensure the actual implementation of the administration's directions, and they also lead to ensuring that the necessary measures are taken for risk management, which is a process of measuring and evaluating the risks and developing their strategies facing the economic unit in its pursuit of achieving its objectives, taking into account that these procedures exist in all activities within the economic unit and at all levels and do not represent additional procedures.
4. Information and Communication: Communication channels must be open in all directions within the unit and include all its components and structures, as well as providing a means for workers to deliver important information to higher levels while keeping communication channels open with external parties [10].
5. Monitoring: It is the process through which the quality of the performance of the internal control system is evaluated over time, as it includes taking the necessary corrective measures and evaluating the control elements in a timely manner to ensure the effective continuation of the control process [11].

1.9. Objectives of the internal control system

The historical development witnessed by the internal control system has changed a lot from the traditional view of the objectives of this system [14].

1. A means to detect any errors, fraud or forgery that may be found in the books and records.
2. Ensure the accuracy and validity of the data recorded in these books and records and the extent of their reliability.
3. Reducing the chances of tampering with records and books

1.10. Types of internal control system

It is divided into:

1. Administrative control: Administrative control is defined as a set of systems and methods that help in examining and correcting all aspects of activity with the aim of diagnosing administrative problems and correcting shortcomings and errors that lead to proposing appropriate solutions. Therefore, it focuses on evaluating administrative policies and decisions and encouraging adherence to them in order to achieve the greatest possible degree of operational efficiency [12].
2. Accounting control: There were many opinions on the concept of accounting control, as it went on to define it as: the organizational plan, means and procedures that are related to the process of preserving the assets of the establishment and ensuring the possibility of relying on the accounting data recorded in the records by testing the accuracy of accounting data and information [15].
3. The internal control system: It includes a set of organizational and accounting procedures and means that aim to control and control the unit's operations automatically through each employee reviewing the work of the other employee to ensure the proper functioning of the work and to prevent or limit the commission of errors and manipulations and try to discover them after a short period of their occurrence. Therefore, this system is based on the distribution of work, responsibilities and powers for each department or employee and to avoid any employee carrying out the process in an integrated manner from its beginning to its end [12].
4. Internal audit: It is an independent evaluation body located within the organizational structure of the economic unit, and is considered one of the effective internal control methods, as the aim of its establishment is to verify that the internal control methods are sufficient and applied according to what

is planned, by setting a set of controls and procedures to verify that the processes and restrictions are being implemented correctly to ensure the accuracy of accounting and statistical data on the one hand and protect the assets of the unit on the other hand, as well as to ensure that the unit's employees follow the policies, plans and administrative procedures drawn [10].

1.11. The relationship of internal control with the general budget

As it is known, the basis of the budget is the approved allocations as well as the plans set [16]. The control system is the one that guarantees the implementation of those plans and the monitoring of allocations. This process includes the following:

Monitoring the implementation of public revenues: The executive authority's commitment to collect all revenues: If the legislative approval of public expenditures means authorizing the government to spend within the limits of the appropriations, then its approval of public revenues establishes an obligation on the government (public utilities and agencies) to collect all revenues to the extent that it does not have the right not to collect part of it, or it will have committed a mistake for which it will be held accountable before the representatives of the people [17]. Collecting the prices of goods and commodities produced in government factories, or registering them with their own restrictions (independent budgets) if they are self-financed. However, some of their profits are deducted at the end of the year and deposited in the treasury in the form of income tax according to the legislation in force [13].

Monitoring the implementation of the general budget: Although we define the budget as a government action plan, and the legislative and executive authorities cooperate in discussing, approving and approving it, then the government implements it [11].

2. Methods

The questionnaire data was entered and the results were extracted through the (spss) program, which is one of the modern statistical programs that depends on sorting the results by counting the repetitions (the number of answers) and finding their percentage from the whole sample, and then analyzing the results. Wasit University was established in 2003. The university aims to provide the requirements for initial university education and postgraduate studies, to prepare qualified citizens who are qualified to perform their duty and advance their country and do positive work in the field of scientific research, as well as those programs related to economic growth and development in various fields of science to contribute to serving the local community and investing its resources and strengthening its cultural identity, and preserving its moral and social values. Through the continuous evaluation of the outputs of the educational process, today, Wasit University is approaching its 20th year. It includes 15 colleges in addition to 4 scientific centers, which are the Computer and Informatics Center, the Continuing Education Center, the Ibn Sina Center, the Cultural Center, and the Central Library. Statistical data was collected about the study population in the field through a questionnaire that included a number of questions, as the questionnaire included all decision-makers at the university

Table 3. Distribution of study population units according to sex and their percentage

Sex	Female	Male
No.	104	106
%	49.3	50.7

It is clear from Table 2 related to the distribution of the study population by gender that 50.7% of the 106 males, 54 of whom are decision makers, 52 men of the accounting units, and 49.3% of the 104 females, of the accounting units.

Table 3. Distribution of study population units according to academic degree

Scientific certificate	%	No.
PhD or chartered accountant	48	100
Master's	10	21
Bachelor's	26	55
Other (diploma and preparatory)	16	34
Total	100	210

Through the above table, we see that the highest percentage, amounting to 48%, is for holders of a doctorate degree and its equivalent, which constitute most of the decision-makers, amounting to 100 of the 210 units of the study community, and the rest are for workers in the arithmetic units, and this indicates that the university is in the hands of competent and scientifically sober leaders. As for workers in the arithmetic units, it constituted the highest percentage of 26% for holders of an initial university degree, and this diversity in academic degrees is a positive indicator. Followed by holders of diploma and preparatory commerce, accounting branch, 16%, as it is possible to develop this category by joining the evening studies of the Faculty of Administration and Economics, accounting branch, for the purpose of developing their capabilities.

Table 4. Distribution of study community units according to participation in the budget preparation process

Participate in the budget preparation process	%	No.
in the University	27.3	57
In the university	58	122
Not participating	14.7	31
Total	100	210

Table 4 indicates the participation of the study community units of decision makers, accountants and auditors who have participation in the process of preparing the general budget of the university and its faculties. We note that 85.3% of the study community have a contribution to the preparation of the general budget of the university, which is issued in one document and then distributed to the accounting units.

This is an acceptable percentage for gentlemen who have experience and contribution to preparing the university budget, and it is possible to benefit from their experience in the field of study as well.

Table 5. Distribution of study community units according to age groups

years old	%	No.
Less than 30 years old	4	8
31-40	34	72
41 - 50	43	90
51 and over	19	40
Total	100	210

Through the above table, we see that the units of the study population are the decision makers and the financial and account managers, all of whom are experienced through the years of practical experience indicated by their ages, which range from 31 to more than fifty years. In addition to reflecting the diversity in the age groups of workers in the field of study, and that the highest age group is those over 41 years old, and its percentage is 43%, and the decision-makers at the university are included in this percentage. Among the objectives that were set when designing the questionnaire was to be characterized as comprehensive, simple and clear as possible, and at the same time it was possible to collect data to achieve the research objectives. The questionnaire consisted of two main parts:

1. Analysis of the sample's responses to the paragraphs of dimensions of defects in the general budget. Table 6 indicates that the level of response of the respondents to all paragraphs of defects in balancing items was at a high level, especially that the value of the weighted arithmetic mean amounted to (3.9473), which is greater than the value of the hypothetical mean of (3) and stable within the category (from 3.40 to less than 4.20), while the standard deviation was recorded (0.48415), indicating the existence of agreement and somewhat homogeneity in R A. The research sample regarding the importance of defects in balancing items, and the relative importance scale was recorded (78.95%), which documents the agreement of more than three-quarters of the sample that there is a noticeable interest by the University of Wasit in the defects of balancing items, as documented in Table 6 as follows:

Table 6. The severity of the respondents' responses to the budget defects items

Items	don't quite agree	do not agree	neutral	agree	Totally agree	Maturity %	Stand.dev.	Mean
Determining projects to build universities according to balancing items by the executive authority does not meet the actual need for preparing universities in light of the rapid increase in the number of citizens.	2	4	4	58	29	82.27	0.4199	4.1134
Financial allocations for building universities in budget items are sufficient to meet the growing need for colleges.	11	20	14	38	14	64.95	0.85086	3.2474
The balancing of the items is defined by the following: Monitoring the collection of revenues and spending and determining ways to finance revenues and their expenditures, and thus they are not commensurate with long-term future projects.	0	5	16	55	21	78.97	0.36111	3.9485
The method used in preparing the item budget contributes to an increase in spending, because the evaluation of the performance of government units depends on what is spent.	0	6	10	55	26	80.82	0.38178	4.0412
Using the method of balancing items is one of the reasons for the shortage In the number of university buildings in Iraq, because the budget items follow the stereotypes and routine in their use from year to year.	0	2	11	47	37	84.54	0.32124	4.2268
It is not necessary to replace the item budget with another type of budget to obtain better results in the implementation of the state's general budget.	13	11	12	40	21	69.28	0.90777	3.4639
The method of preparing budget items is based on adherence to centralization and does not take into account the method of participation in the preparation of budgets.	1	11	11	47	27	78.14	0.56143	3.9072
The items budget suffers from the delay in its approval, which affects the implementation of projects.	0	4	7	41	45	86.19	0.3744	4.3093

Items	don't quite agree	do not agree	neutral	agree	Totally agree	Maturity %	Stand.dev.	Mean
Government units are keen to keep the budget within a fixed item template and avoid change and development in pursuit of ease and simplicity in planning and implementation.	0	0	7	57	33	85.36	0.17888	4.268
Total						78.95	0.48415	3.9473

2. Analysis of the sample's answers to the internal control system items. Table 7 indicates that the level of respondents' response to all items of the internal control system was at a high level, especially since the value of the weighted arithmetic mean amounted to (3.9679), which is greater than the value of the hypothetical mean of (3) and stable within the category (from 3.40 to less than 4.20), while the standard deviation was recorded (0.57412), which indicates the existence of agreement and somewhat homogeneity in the opinions of the sample. The research is about the importance of the internal control system, and the relative importance scale was recorded (79.36%), which documents the agreement of more than three-quarters of the sample that there is a significant interest on the part of the University of Wasit in the internal control system, as documented in Table 7.

Table 7. The respondents' responses to the paragraphs of the internal control system

Items	don't quite agree	do not agree	neutral	agree	Totally agree	Maturity %	Stand.dev.	Mean
The problems of the internal control system are financing only.	22	18	13	29	15	59.38	1.01718	2.9691
Planning investment spending for the general budget in a budgetary manner Citizen and implementation in the manner of contractual budget to implement the provisions of the internal control system achieve better preparation, implementation and control Using the contractual budget method in implementation processes	3	7	15	46	26	77.53	0.58454	3.8763
Projects contribute to meeting the needs and distribution of universities in a way Faster than execution according to balancing items.	1	7	14	43	32	80.21	0.52207	4.0103
Lack of transparency in project decisions Concerning services, it is forbidden to adopt the citizen's budget.	3	2	8	49	35	82.89	0.48194	4.1443
Planning investment spending for the general budget in a budgetary manner The citizen and	3	2	16	33	43	82.89	0.57114	4.1443

implementation in the manner of the contractual budget to implement the provisions of the internal control system achieve commitment and rationalization of spending								
The delay in providing a sufficient number of universities will lead To the growing problem of shortage in the number of universities with the increase Cumulative population of Iraq.	1	3	8	39	46	85.98	0.42353	4.299
Use contractual budgeting methods such as bot contracts Or contracts to participate in strengthening internal control Supports the public budget by providing infrastructure Depending on the private, public or foreign sector.	0	4	5	42	46	86.8	0.35451	4.3402
The adoption of the citizen and contractual budget in the preparation and implementation of the provisions of the internal control system contributes to the fair distribution of university projects and according to the population density in the districts and sub-districts.	1	5	14	31	46	83.92	0.53481	4.1959
give a role. Akbar for accountants and auditors in the oversight The implementation of contracts contributes to the rationalization of spending and the prevention of waste in the use of public funds.	7	3	22	42	23	74.64	0.67738	3.732
Total						79.36	0.57412	3.9679

It is also inferred from Table 7 that paragraph (7) recorded the highest level of response by the respondents among all the paragraphs of the internal control system with a strong response by the respondents recorded (86.8%), which confirms that the use of contractual budgeting methods such as boot contracts or participation contracts in strengthening internal control supports the general budget by providing the infrastructure depending on the private, public or foreign sector. While paragraph (1) recorded the lowest level of response among the paragraphs of the internal control system, with a response strength of (59.38%), which confirms the agreement of more than half of the sample that the problems of the internal control system are multiple.

3. Results and discussion

Some indicators will be applied to four faculties of Wasit University, which are the College of Science, the College of Arts, the College of Education, and the College of Administration and Economics, in addition to the total university: Change in total expenditures: The following tables display the amount of change in total expenditures for the four faculties and the total expenditures of the university. Note that the change in total expenditures is calculated by the following equation:

Change in Total Expenditures = {(Total Expenditures in the Subsequent Year – Total Expenditure in the Previous Year) / Total Expenditures in the Previous Year} *100

Table 8. Change in total expenditures - University of Wasit

2012	2011	2010	2009	statement / public
152,983,276,533.5	135,880,144,187.6	130,890,390,323	135,267,371,146	total expenses
12.59	3.81	-3.24	-	The change in total expenses

Table 9. Change in total expenditures

2012	2011	2010	2009	statement / public
21,739,478,460	19,417,797,679	19,220,601,244	18,045,423,727	total expenses
11.96	1.03	6.51	-	The change in total expenses

Table 10 . Change in total expenditures

2012	2011	2010	2009	statement / public
12,497,769,389	11,228,355,801	10,886,573,875	10,474,844,704	total expenses
11.31	3.14	3.93	-	The change in total expenses

Table 11. Change in total expenditures

2012	2011	2010	2009	statement / public
17,745,911,667.5	15,641,090,138	15,106,210,446	14,391,385,254.980	total expenses
13.46	3.54	4.97	-	The change in total expenses

Table 12. Change in total expenditures

2012	2011	2010	2009	statement / public
10,319,638,708	9,540,900,149	9,335,650,180	8,879,330,802	total expenses
8.2	2.2	5.14	-	The change in total expenses

It is clear from the previous tables that the change in total expenditures for university faculties is an indication of an increase in spending from one year to another. Therefore, expenditure should be proportional to the increase in work so that the increase in spending is justified. The following table shows the comparison of the percentage change in total expenditures for faculties:

Table 13. Comparison of percentage changes in total expenditures

college/year	2012	2011	2010	2009
College of Science	11.96	1.03	6.51	-
college of Literature	11.31	3.14	3.93	-
Faculty of Education	13.46	3.54	4.97	-
Faculty of Administration and Economics	8.2	2.2	5.14	-

We note from the table above that the total expenditures for all faculties increase annually, but in 2012 the increase was very high, and this raises the question of the reason for this increase and were these expenditures

used in the performance of university services efficiently and effectively? This is what the government accounting system does not answer us for.

The high percentage of spending in employee compensation/total expenses indicates that spending is higher than the use of human resources, as shown in the following tables:

Table 14. Ratio of total employee compensation/total expenses - University of Wasit

2012	2011	2010	2009	Statement/General
152,983,276,533.5	135,880,144,187.6	130,890,390,323	135,267,371,146	total expenses
140,242,125,025.5	124,718,599,851.3	119,137,853,540	127,686,214,448	Total employee compensation
91.7	91.8	91	94.4	Ratio of total employee compensation/total expenses

Table 15. Ratio of total employee compensation/total expenses - College of Science

2012	2011	2010	2009	Statement/General
21,739,478,460	19,417,797,679	19,220,601,244	18,045,423,727	total expenses
20,972,968,653	18,735,479,553	18,388,474,723	17,731,327,292	Total employee compensation
96.5	96.5	95.7	98	Ratio of total employee compensation/total expenses

Table 16. Ratio of total employee compensation/total expenses - College of Arts

2012	2011	2010	2009	Statement/General
12,497,769,389	1,122,835,5801	10,886,573,875	10,474,844,704	total expenses
12,080,618,837	10,820,308,303	10,506,639,063	10,249,995,832	Total employee compensation
96.66	96.37	96.51	97.85	Ratio of total employee compensation/total expenses

Table 17. Ratio of total employee compensation/total expenses - College of Education

2012	2011	2010	2009	Statement/General
17,745,911,667.5	15,641,090,138	15,106,210,446	14,391,385,254.980	total expenses
16,917,435,769.5	15,080,345,697	14,417,584,170	14,182,620,840.980	Total employee compensation
95.33	96.41	95.44	98.55	Ratio of total employee compensation/total expenses

Table 18. Ratio of total employee compensation/total expenses - College of Business and Economics

2012	2011	2010	2009	Statement/General
10,319,638,708	9,540,900,149	9,335,650,180	8,879,330,802	total expenses
9,700,734,603	9,124,937,729	8,720,676,720	8,689,980,986	Total employee compensation
94	95.6	93.4	97.9	Ratio of total employee compensation/total expenses

The same goes for the rest of the indicators, such as the ratio of total goods and services / total expenditures, the ratio of total other expenses / total expenditures, and other types of expenditures or revenues in the balance sheet tables. Since these accounts (expenses, compensation of employees, goods and services, other expenses, etc.) are among the tabs and divisions of the government accounting system, from which we can obtain several financial indicators, and these indicators are what serve the process of evaluating performance in government units, and thus we can prove the research hypothesis, which states that the government accounting system has a role in evaluating the performance of centrally funded units within the state budget. However, these indicators do not show us whether these expenditures have been used efficiently and effectively in the performance of university services, and this calls for the development of the government accounting system in service units by introducing new methods to improve the performance evaluation function in it by using cost accounting, accrual basis, fixed asset evaluation and depreciation account.

The researcher will test the following hypothesis: There is a statistically significant effect relationship between the general budget and the provisions of internal control.

Table 19. The impact of the general budget on the internal control system

Test Result	F – Test		R ² %	Dependent Variable	Independent Variables
	Value	F			
Accepting The Hypothesis With A Confidence Level Of 95%, I.E. There Is A Significant Effect Of The General Budget On The Internal Control System	0.00	66.33	59%	Internal Control System	State Budget
R2 Is A Coefficient Of Determination That Indicates The Ratio Of The Independent Variable To The Dependent Variable					
Tabular F Value At A Significant Level (0.05) = 2.1750					

4. Conclusion

The general budget is a legal document and a financial, economic and political plan in which the state's expenditures and revenues are estimated for the next fiscal year. It is based on planning and coordination for a set of goals and programs that the state seeks to achieve within the framework of the general plan for economic and social development. Thus, it is no longer just a financial plan for expenditures and resources within a specific period of time, but rather it has become a means of planning, coordination, motivation, communication, control and performance evaluation. The control process, which is based on comparing the actual performance with the plan according to the indicators and criteria set in advance, the most important of which are efficiency, effectiveness and economics, and detecting deviations, is used to help decision makers make the right decisions. The processes of control and evaluation are two interrelated and complementary processes that cannot be separated. Therefore, the necessity of performing the performance evaluation in government units, in order to know the reasons behind the failures in its work and try to correct them and to know those responsible for these failures and hold them accountable so that public money is not vulnerable to extravagance and waste, and in return knowing the factors of successes and circulating them and rewarding those responsible for them so that there is an incentive for all workers in government units to provide the best, and the current budget method should be developed, because the current traditional budget focuses on financial supervision It gives attention to reviewing and evaluating the results, and because they are unable to diagnose problems and provide solutions due to the inability to follow up and evaluate the performance of government programs and activities.

Conflict of Interest

The authors declare that they have no conflict of interest and all of the authors agree to publish this paper under academic ethics.

Author Contributions

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