



THE ROLE OF INTERNAL CONTROL IN THE IMPLEMENTATION OF THE GENERAL BUDGET AT THE UNIVERSITY OF KARBALA (AN ANALYTICAL STUDY OF THE OPINIONS OF A SAMPLE OF AUDITORS AT THE UNIVERSITY OF KARBALA)

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Article history:	Abstract:
<p>Received: 6th April 2023 Accepted: 6th May 2023 Published: 7th June 2023</p>	<p>The University of Karbala is considered one of the important centers in the educational sector in Iraq, and it is an essential pillar in building society and its development and producing good scientific outputs, and it works alongside other service sectors in providing the state with scientific expertise. The researcher used the analytical descriptive approach in the study, and a lot of literature was reviewed by writers and researchers regarding the research variables (oversight, and the general budget), and they were used in a way that is consistent with the subject of the study and serves the goals that the research aspires to and the problem emanating from it. The research dealt with the concept and definition of oversight, Types of control, measurement and evaluation of performance, correction of deviations, control procedures and proposing solutions ,The research also showed the concept and definition of the general budget, and just as the research dealt with the general budget in terms of its concept, definition, importance, purposes and types, your lie. The research touched on the elements and stages of the general budget and its rules.The research reached several recommendations, including:</p> <ol style="list-style-type: none">1- Work on activating the role of oversight systems and the use of oversight standards and foundations, in addition to providing and strengthening oversight bodies with efficient elements that enjoy honesty, impartiality and independence.2- Working to diversify the sources of funding for the public budget, depending on the fees of evening studies, investment and service offices, and postgraduate studies.3- As well as choosing scientific and professional standards and bases in preparing the general budget to meet the needs of individuals, distributing resources, and developing programs and plans in a way that is compatible with the size of society.

Keywords:

INTRODUCTION

The development taking place in all service institutions in general and educational institutions and universities in particular in developed countries requires future plans to provide the best educational services and quality. based on what was previously planned. Also, the interest in educational services leads in the future to the production of scientific outputs with efficiency and quality that works to achieve prosperity, growth, and the transition from the stage of developing countries to developed countries, and to achieve this transition, attention must be paid to the quality of educational services and their management as required.The general budget is the financial map for educational institutions, and it is the tool used to achieve the planned goals by providing sufficient financial allocations in a way that ensures that they are spent on the goals that it seeks to achieve.

Here, the role of oversight appears as a safety valve to ensure that financial resources have been spent as planned and work to identify deviations in the planning process, the process of preparing and implementing the budget and working to correct these deviations.

First: the research problem

The main research problem is the weak internal control in the implementation of the budget in the university, the research sample, and the research problem can be explained by asking the following question:

Does Internal control affect the implementation of the budget in the university?

Second: the importance of research

The importance of the research appears through the importance of universities in achieving the desired scientific outputs, and that the University of Karbala is one of the important universities in Iraq and is considered a governmental university decentralized from the budget of the Ministry of Higher Education and Scientific Research, and huge sums are spent annually in order to provide the best and best educational services and to shed light on these allocations. Are they invested in the planned manner, as well as does the control over the expenditure of the budget lead to the development and improvement of aspects of expenditure and the optimal exploitation of these allocations. Here, it is necessary to identify oversight and its role in developing the performance of the budget at the university, as well as to identify the most important challenges facing the development of budget performance, and the percentage of the university's completion of the annual budget allocated to it, and light will be shed on the relationship between preparing the budget and controlling its disbursement.

Third: Research objectives

The research has many and varied goals, including:

- 1- Knowing the difficulties facing the oversight process in preparing the general budget.
- 2- Knowing the general rules, foundations, regulations and laws that are involved in the general budget.
- 3- Knowing the problems and obstacles that may face the financial officials in the university departments in the stages of the general budget, such as planning, preparation, implementation, and control.
- 4- Work to identify strengths and weaknesses in the work of internal control that affect the implementation of the budget.

The first topic: Control (a general framework)

The control process was not of a recent origin and was known by man since ancient times. Every act or planned action is linked to a supervisory work to indicate whether this work was done according to the correct and planned methods, so that control became one of the basic functions of managers as practical as planning, implementation and guidance.

First: The concept of control

Returning to the origin of the word censorship in the Arabic language, we find that raqab denotes an erection to take into account the thing, and from that is the derivation of the neck because it is erect, and that the raqib has a verbal weight in the sense of an actor who is the keeper who does not miss anything, and the raqib of the people is their guardian. The origin of the word foreign, we find it derived from a French word of origin, which is a mixture of the two words Contre and Rôle. When using this phrase, it means or indicates keeping a record other than the basic record. Un aute rôle to make two different entries, and to compare them later, and in order to control matters, and the common meaning of the word today. We find that it means checking with the concepts of supervision and inspection that wear this meaning (Abdul Latif, 2013, p. 147).

Second: The definition of control

Control is considered one of the most important elements of the administrative process because of its essential role in determining the success and effectiveness of the other elements of planning, organizing, directing and leading in achieving the objectives of the institution.

And control meant, according to Henery Fayol, "that it means checking if everything is going according to the plan drawn for the established rules and instructions issued, and its subject is a statement of weaknesses or errors in order to correct them and prevent their recurrence" (Al-Sawat et al., 2014, p. 172).

control is defined as "a measure of the actual performance of individuals and of the actions concluded in the organization alike, to ensure the extent of adherence to instructions, decisions and detailed directives related to the approved plan, and according to appropriate predetermined criteria" (Al-Shammari et al., 2011, p. 328).

Third: Types of control

The change of government function from a guardian government to a government of welfare and services, and the consequent increase in the duties and responsibilities of the government apparatus, and the public administration has become the main tool in the hands of the government to achieve development goals, and this requires that there be multiple and different types of control so that the government can maintain. Public resources are harnessed for the purposes for which they were allocated, and to provide public services effectively and efficiently to members of society, and to achieve control and its functions in the required manner.

1 - According to the control source

control is divided according to its source into two parts:

A- Internal control: Internal control is exercised by officials over their subordinates in terms of behavior and performance, and it is also practiced by an organizational unit of internal control that is responsible for the organization's activities and the results of its work. It is called internal auditing, as this unit is linked to the highest authority in the organization, and because of its importance and nature. Its work, as it monitors all the activities of the organization, in addition to evaluating the degree of effectiveness and efficiency of performance, and the extent to which resources are used optimally (Dora, and Mahfouz, 2012, p. 280).

B- External control: This includes control that is exercised by specialized and independent control agencies and is not subject to the executive authority.

The work of external control usually goes to work related to law, public policy, and financial aspects, in other words, its mission is to ensure the legality and legitimacy of actions and by ensuring compliance with applicable laws, applicable systems, and financial instructions (Yaghi, 2013, p. 110).

2 - According to the control time

control is divided in terms of its time into three sections:

A- Previous control: It is that the previous control takes place before starting the implementation of the work and its aim is to prevent errors from occurring before implementation. This type of control is related to preventive control because it occurs before the implementation of the work in order to prepare to confront and take preventive measures regarding it, such as ensuring that the approval of the budget department is obtained and the provision of financial allocation before the start of the implementation process (Durra, and Mahfouz, 2012, p. 278).

B- Simultaneous control: which takes place during the performance and implementation of each step of the plan, and the control takes place after dividing the plan into stages, after which the actual implementation results are measured after the completion of each stage and compared to previously established standards, and the actual implementation of the stage is not monitored before making sure that the stage the previous ones have already taken place as planned in advance, and this type is called planning control because it takes place at periodic intervals according to the plan periods to ensure that every part of the plan has been carried out as previously planned (Yaghi, 2013, p. 93).

C- Subsequent control: It takes place through the performance of actions and transactions and after the completion of the implementation of the works, where what has been achieved is compared with the standards required to be achieved in order to discover the deviations that become the subject of diagnosis and their causes and to approve the methods of treatment (Al-Shammari et al., 2011, p. 347).

3- According to the control regulation.

Control is divided in terms of its organization into three sections:

A- Sudden control: Sudden control depends on the element of surprise in the inspection and field tours that the official makes to his organizational units, and its aim is to see how things are going on the ground and not to give the employees the opportunity to arrange their situation, as the official likes to see it (Dora, and Mahfouz, 2012, p. 280).

B- Periodic control: It is a periodic control over previously specified periods, such as every month or three months. It is also no different from sudden control, except that its dates are known in advance to all, and it includes periodic and inspection tours, and submission of reports and periodic financial and statistical lists (Durra, and Mahfouz, 2012, p. 280).

C- Continuous control: It refers to the control associated with the implementation processes that anticipate the occurrence of certain deviations before they occur, in order to take the corrective action in a timely manner, and before the completion and completion of the implementation, and also called direct control. Anticipating the occurrence of deviations, especially the dangerous ones, and ensuring that remedial decisions are taken to prevent or reduce the occurrence of these deviations (Al-Basiouni, 2009, p. 189).

4- According to the activity practiced by the control

This type is divided into two important types in terms of the type of activity that is practiced, the first type is accounting or financial control, and the second type is administrative control, which we will go through in all its details because it is related to the subject of the research.

A- Accounting or financial control: The financial or accounting control is evident on the financial management work related to the disbursement and collection of public funds, and it includes oversight of accounting operations, financial statements, and the preparation of books, legal documents and records, in accordance with regular methods, budget rules, accounting principles, provisions of laws and financial publications.

The aim of financial control is to review receipts from public revenues and expenditures from public spending in order to verify the correctness of financial actions, to protect public funds and to detect deviations, errors and financial irregularities, as well as to search for the reasons that led to their occurrence and try to find the means to correct and treat them and to determine responsibility and hold perpetrators accountable (Yaghi, 2013, p. 101).

b- Administrative control: It means the self-control that is exercised by the public administration over itself, and a means by which the administration can make sure that the goals have been achieved in a timely manner, and according to what is planned in advance. Administrative control is spontaneous and is practiced by the administration on its own, or Grievance, as it is practiced based on a complaint, grievance, or review from an interested party (Al-Majzoub, 2005, p. 669).

Fourth: Measuring and evaluating performance

This stage is considered important and essential in the control process, as it includes comparing the actual performance of the organization with what is planned according to the approved standards. The success of this stage depends on the accuracy of the standards set as a basis for the actual evaluation, and this process includes measuring the degree of deviation or difference and its direction between the actual performance and the approved standards (Al-Sawat et al., 2014, p. 176). Objectivity must be taken into account in measuring performance, especially when the measurement relies on observation that may result in some perceptual errors, in addition to the lack of unification of the foundations and concepts of control.

The measurement process is also carried out by relying on information sources, such as oral reports, written reports, personal observations, records, charts, or digital business progress tables (Durrah, Mahfouz, 2012, p. 270). In order

for the control and supervisory process to take place objectively, several considerations or matters must be taken into account, which are (Al-Shammari et al., 2011, p. 336):

A- Taking into account the scope of control and supervision.

The scope of supervision that falls under the responsibility of the controller must be appropriate, and this matter, by its nature, depends on various factors such as:

- 1- The importance, skill, competence and experience of the auditor himself
- 2- The importance of communication systems between subordinates and the observer.

b- How subordinates understand in advance the objectives of control:

It is known that the lack of prior understanding of the subordinates and the lack of knowledge of the justifications for control and how it will be done and the means that they use in its procedures makes the control process useless. Here, the role of the supervisory official emerges, as it is his responsibility to prepare the souls of the subordinates for control, taking into account that the goal of control is not limited to discovering problems and negatives of performance as much as benefiting from them later in helping the beneficiaries in making decisions.

c- There must be a limit to the permissible error:

Practically, it is difficult for an individual to carry out his work with a degree of correctness that may reach 100 percent at all times, as it is normal for some errors to occur, provided that they are within the permissible limit in terms of the number and quality of errors in the interest of the work. When conducting any assessment or measurement, we find some of the following cases: The completed work may be completely in accordance with the approved standards, or the completed work may exceed the approved standards and this deviation is called positive deviation, and the completed work may be below the level of the approved standards and this deviation is called negative deviation (watermelon 2010, pp. 43-44).

Fifth: Correct deviations

At this stage, the role of effective and purposeful control appears in addressing deviations from achieving the set goals, and this is done by tracking and investigating the causes that led to these deviations and then working to address them (Al-Sawat et al., 2014, p. 177). Also, taking corrective measures can only be practiced if there are more deviations than the permissible limit, and those limits set by the administration itself. Likewise, the matter does not stop when the official issues an order to take corrective measures, and it should be ensured that corrective measures are implemented for the deviations that were discovered and followed up on how Implementation and whether the corrective measures were effective or not (Dorra and Mahfouz, 2012, p. 277).

The second topic: the general budget

There is some confusion between the term budget and the term budget due to the closeness between the two terms in the Arabic language and that each term has an accounting meaning that differs from the other, and here it is necessary to shed light on this difference between the two terms so that the reader can understand their meaning and the possibility of distinguishing between them.

The budget is an estimated statement of expenditures and revenues for a future period, usually estimated at a year (Bayoumi, 1978, p. 586).

The budget is an estimated statement of all expected future work for all expenses and revenues of the economic unit during a period of time, usually a full fiscal year that begins on 1/1 and ends on 12/31, while the budget is defined as a statement that includes the elements of the assets, liabilities, and capital of the institution on a specific date. (Ghader and Jabai, 2012, p. 45).

First: The concept of the general budget

The general budget is considered the main means to achieve the government's goals, whether they are economic, political or social goals. The general budget is no longer just dumb figures, but rather talking figures whose purpose is to achieve government goals by estimating expenditures and revenues for the next period of time, usually a full Gregorian year. And the French Accounting Law of 1926 defined it as a document for forecasting and approving the annual revenues and expenditures of the state, or for the types of services that are also subject to the same legal rules and regulations (Shendi, Adeeb Qassem, and Al-Zubaidi, Batool Hassan Daoud, 2014, p. 3). It is also defined as an estimated statement of what the government spends and what revenues are collected during a certain period of time (Naji, Omar Mahmoud, and Eid Saadoun Menkhi, 2023, p. 5). It was also defined as an annual plan based on planning, coordination and control, and the use of resources to achieve its objectives (Al-Hijami, Sattar Jaber Khalawi, 2013). It was also defined as a financial plan approved by the legislative authority (Mahmoud Hussein and Zakaria Ahmed, 2007).

Second: The importance of the general budget

The general budget is an indispensable tool for the government in order to achieve its goals, and it is an influential factor in directing all economic, social and political aspects. The importance of the general budget can be listed as follows (Muhammad, Hamid Muhammad, 2020, p. 4):

- 1- Political importance: The approval of the general budget is considered an important matter, as the approval of the general budget means renewing confidence in the government program that it is working hard to implement, but if the budget is not approved, the government will face many problems and obstacles that may force it to resign.
- 2- Economic importance: The importance of the economic general budget is highlighted by the government's economic policy. The government is setting a policy for revenues and expenditures stemming from the effects of the general budget on economic and social life. The aim of this procedure is to raise the standard of living of the

individual and society and increase the national income. The general budget plays an important and prominent role by redistributing income among the members of society through the imposition of fees and taxes, which are distributed through public expenditures.

3- Social importance: The general budget works to achieve social goals that the government must achieve. The general budget is considered a tool for redistributing national income through imposing taxes, especially direct taxes that are used to finance public projects that could benefit the poor classes of society.

Third: Characteristics of the general budget

The general budget is characterized by a set of characteristics (Ahmed, Hatem Karim, and Hussein, Abdul Razzaq 2022):

1- The general budget is an estimate of the government's expenditures and revenues for a future period of time: The general budget contains estimated numbers of public expenditures and revenues for a coming period of time, which is often a full Gregorian year, and the estimates of the general budget must be highly accurate and objective in order for the general budget to succeed in achieving its objectives. implementation of the government's fiscal policies.

2- The general budget is approved by the legislative authority: it is not possible to rely on the estimate of the general budget for public expenditures and public revenues unless those estimates contained in the budget are approved and approved by the legitimate authority represented by Parliament in order for it to take its legal form and become implemented by the government.

3- The general budget expresses a financial plan for the coming year: the general budget appears financially and economically in the form of a financial plan prepared in an economical manner expressing the economic and political determinants of the government. The general budget is not a statement of the work that has been accomplished by the government, nor are its numbers extracted from government records and accounts. Rather, it is an action plan that the government is committed to implementing in the coming year, and therefore it must be subject to extensive studies by the executive authority.

4- The general budget represents an annual plan to achieve social goals: the government develops a comprehensive economic plan and works to coordinate all public activities by integrating the objectives and plans of the various departments with the general objectives of the government, and the general budget includes the principle of inclusiveness in order to cover all projects and activities that serve all classes of society, and therefore the general budget comes to determine the path that leads to achieving the comprehensive plan with the aim of reaching the final goals set for society.

5- The general budget is a financial and administrative work: the general budget needs a set of financial and administrative measures that the executive authority pursues in order to enable it to implement the government's financial policies, and the executive authority is the one that undertakes the process of preparing the state's general budget, and the legislative authority undertakes its final approval and approval. From the organizational and administrative point of view, the general budget is considered as an action plan according to which the responsibilities and roles related to making decisions required by the implementation process are distributed among its various administrative and executive departments, in a way that ensures smooth and sound implementation.

Fourth: The advantages of the general budget

There is a set of advantages provided by the general budget, represented in the following (Risho, Badie El-Din, 2010, p. 13):

1- The general budget is a tool through which it presents criteria for evaluating performance and improving communication and coordination processes.

2- The general budget provides data and information that are used to improve decision-making.

3- The general budget assists department officials in the financial planning process.

Fifth: The rules of the general budget

The general budget has a set of rules, which are (Ali, Muhammad Ibrahim, and others, 2016):

1- The base of the general budget unit

It means setting up a single general budget and all public expenditures and revenues are included in it, i.e. there is a single document instead of multiple budgets and it is clear and unified for all departments of the institution.

2- The rule of non-allocation

That is, not allocating certain revenues to cover certain expenses in particular, for example, not allocating revenues from a certain tax to cover social or administrative expenses per se, as the aim of this rule is to collect all revenues to cover all expenses. The benefit of this rule is the optimal use of the financial resources available to the government to meet its needs according to the aspects of expenditure

And prioritize

3- The annual rule of the general budget

That is, the validity of work in the general budget will be for the next year and for economic, financial, political and technical reasons. And that preparing the budget for a period of more than a year, the estimates may be subjective, inaccurate, and difficult to follow up, due to the spacing of periods between the estimate and the actual implementation. Also, the months of the year differ in terms of their revenues. There are months with high revenues and other months of the same year whose revenues are low, which requires effort, costs and time.

4- The general budget balance rule

This rule is meant by the arithmetic balance of public revenues with public expenditures and the continuity of this balance in an orderly and periodic manner, meaning that public revenues do not exceed public expenditures and vice versa. Some researchers believe that there is a more general and comprehensive concept, which is the balance between national expenditure and expected national income, and therefore this theory does not refer to a mere arithmetic balance. The modern concept of public budget balance, according to the modern theory of public finance, no longer considers the deficit in the public budget as a threat according to economic and financial developments by replacing the idea of arithmetic balance with another broader idea, which is the idea of general economic balance, even if a temporary deficit occurs in the public budget. Replacement is called the systemic deficit theory.

5- The general weighted elasticity rule

The rule of flexibility means the ease in implementing the general budget and taking into account the possibilities and emergency conditions during the fiscal year and the possibility of facing those circumstances and possibilities with sufficient flexibility and objectivity by reducing the measures that stand in the way of implementing the general budget.

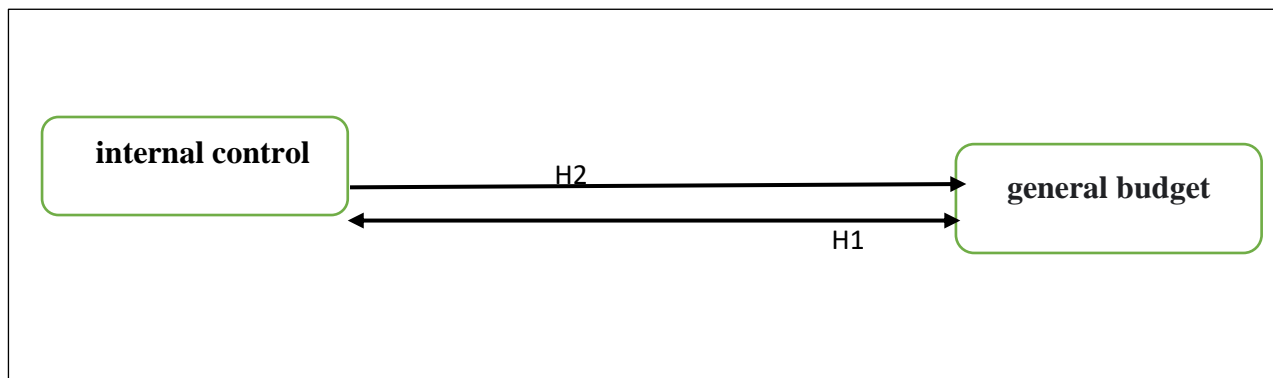
6- The rule of comprehensiveness of the general budget

This rule means that the general budget should be inclusive of all government expenditures and revenues, as well as not making any clearing between the expenditures and revenues of government departments. It is carried out by the government (Al-Obeidi, Saeed Ali, 2011).

MATERIALS AND METHODS

Figure (1) below shows the hypothesis diagram of the research, which refers to the total of the four hypotheses that explain the relationship and effect between the research variables.

Figure (1) Hypothesis Diagram of the Research



H1–There is statistically significant correlation at $\alpha = 0.05$ between internal control and general budget .

H2- There is statistically significant effect at $\alpha = 0.05$ to internal control in general budget .

RESULTS

A – Study Population and Sample

The research tried by studying the nature of the relationships between the variables to identify the extent of the correlation and effect between the research variables, and the research targeted a sample consisting of (20) workers in in University institution, as the questionnaire was distributed to the sample members in order to know the level of their opinions and ideas about the variables the research, and the answers were collected from the sample and analyzed statistically through the statistical program SPSS.

B- Reliability and Validity of the Survey Instrument

The research tool includes (16 items) that depends on two variables, which are internal control as an independent variable and includes (8 items) , as general budget, it is a dependent variable and includes (8 items) .

C- Hypothesis testing

H1–There is statistically significant correlation at $\alpha = 0.05$ between internal control and general budget.

Table (1) corellation between internal control and general budget

		internal control	general budget
internal control	Pearson Correlation	1	.161
	Sig. (2-tailed)		.497
	Sum of Squares and Cross-products	2.659	.447
	Covariance	.140	.024
	N	20	20
general budget	Pearson Correlation	.161	1

Sig. (2-tailed)	.497	
Sum of Squares and Cross-products	.447	2.888
Covariance	.024	.152
N	20	20

***. Correlation is significant at the 0.05 level (2-tailed).**

It is evident from the results in Table (1) above that there is a positive significant correlation between internal control and general budget, which was valued at (.161), in addition to that was the value of the sig. more than 0.05, which means that the first hypothesis is rejected, which states that there is not a statistically significant correlation at $\alpha = 0.05$ between internal control and general budget.

H2- There is statistically significant effect at $\alpha = 0.05$ to internal control in general budget.

Table (2) ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.075	1	.075	.481	.497 ^b
	Residual	2.812	18	.156		
	Total	2.888	19			

a. Dependent Variable: general budget
b. Predictors: (Constant), internal control

It is clear from the results presented in Table (2) that there is not a statistically significant impact of internal control in general budget., as the value of sig. was (0.497) which more than (0.05) and this indicates the reject of the second hypothesis, which refers to there is not statistically significant effect at $\alpha = 0.05$ to internal control in general budget.

Table (3) Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.161 ^a	.026	-.028	.395	.026	.481	1	18	.497

a. Predictors: (Constant), internal control

Finally, the results presented in Table (3) indicate the total correlation value of the model by considering that internal control as independent variable have a correlation with the dependent variable general budget, as the correlation value was positive by (0.161) and at a significant level of (0.497) Which is more than (0.05), in addition, the value of R. Square indicates the amount of variance that occurs in the value of the independent variable will affect the interpretation of the variance in the dependent variable with a value of (0.026).

CONCLUSIONS:

The researcher concluded that the budget that is used in the university is part of the general budget of the state, and it is the budget of the items that are considered one of the most wasteful budgets of public money, and is considered a means of financial corruption, as well as the lack of standards that can guide it to control spending in government organizations and in the form that can be used. Spending is recorded on the basis of the actual need to achieve the objectives on the basis of which the budget was prepared.

On the practical side, the study reached the following results:

RECOMMENDATIONS:

In light of the findings of the study, the researcher recommends the following:

- 1- Work on activating the role of regulatory systems, using standards and regulatory foundations, and providing and strengthening regulatory bodies with highly qualified elements that enjoy honesty, independence and impartiality.
- 2- Working to diversify the sources of funding for the public budget, depending on the fees of evening studies, investment and service offices, and postgraduate studies.
- 3- Preferring and choosing the scientific and professional foundations and standards for preparing the general budget to meet the needs of individuals, working on distributing resources, and developing programs and plans in line with the size of society.
- 4- Providing the necessary means to implement the towers and plans proposed in the general budget, such as human and financial resources and equipment, as well as coordinating between all government departments and institutions in order to make the university's projects successful that lead to achieving budget performance.

- 5- That the budget law be approved at the specified time, which helps to implement plans and programs on time, as well as giving the government institution an opportunity to program its plans throughout the fiscal year.
- 6- There should be reserves to face economic crises, natural disasters and wars, as well as the lack of stability in the exchange rate to avoid these involuntary circumstances.
- 7- That the university budget be used in monitoring and evaluating the performance of the executive bodies of all university departments and faculties.

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