



How the Federal Budget of Iraq in 2019 is Responsive for Gender (A comparative study)



Baghdad Women Association in cooperation with I mentor for coaching and development



**How the Federal Budget of Iraq in 2019 is
Responsive for Gender
(A comparative study)**

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Baghdad Women Association

Baghdad Women Association

BWA was established in 2004 and it's a local independent non-governmental organization registered with the NGO's directorate (1017090).

Its vision is to advocate all kinds of violence against women and girls and guarantee legal security, equality, respect and all human rights for them.

Its message is to work on reducing violence against women and girls by providing all the necessary support services for GBV survivors, and call to implement policies, appropriate laws and governmental programs, also to work on increasing women political participation by improving leadership through knowledge, development and capacity building.

Association strategy:

- Women protection.
- Women participation.
- Women and peace.

I mentor for coaching and development:

A private, leading, independent, and development company, officially registered in the companies' registration directorate with a positive and sustainable social impact.

Its vision is to improve the performance of individuals, groups, governmental and non-governmental institutions including local and national organizations and private sector offices and companies, through training, motivating, inspiring, provoking ideas, institutional assessment and development, performance monitoring and trace assessment, offering consultations, implement programs and scientific, educational and developmental projects using modern and renewed methodologies by experts and specialists who are adopting sustainable impact, professional and entrepreneurship principals.

Monitoring and Advocacy for the Implementation of Iraqi National Action Plan for UNSCR 1325

This project was planned by Baghdad Women Association and resolution coalition 1325 to support the implementation of the Iraqi National Action Plan for UNSCR 1325. This project aims to enhance accountability and monitoring the central government and Kurdistan regional government while implementing the Iraqi National Action Plan for UNSCR 1325. The project includes multiple activities including this study, in addition to:

Assessing and monitoring the process of implementing the Iraqi National Action Plan starting by providing support for the national team in designing a monitoring and assessment plan, create a joint language with civil society organizations, building the capacities of the secretariat's national teams and the civil society organizations specialized in this field, in addition to making assessment & monitoring mechanism to be adopted by the national team during the next four years and using a shared effective and professional approach that guarantees the effective participation of the civil society organizations, activists, experts and media people in the monitoring process.

The advocacy campaigns based on encouraging the governments to provide the financial support and required human resources to guarantee the effective implementation of the Iraqi National Action Plan by making field studies and establishing forums to discuss women cases especially the cases related to women participation in the negotiation and decision making process for peace building and security efforts and protecting women from violence in addition to the legislative reforms and discriminative laws and any other social phenomenon or governmental policies and cultural favoritism against women. Community mobilization

mechanisms will be used like radio programs, advocacy campaigns, distributing brochures and using other social media means in addition to other tools that can impact the decision makers like meetings and interviews with related parliament committees and responsible people in the implementing ministries in the central government and Kurdistan Regional Government.

Abstract:

The study addressed the subject of the response of the federal budget of Iraq 2019 of gender, under national and international endeavors of many countries in order to achieve equality between men and women and to achieve social justice, pursuing sustainable development, the countries nowadays are making efforts in adopting the sensitive budget for gender or sponsoring budget for gender, and taking into consideration the urgent need to apply such budgets in our countries, the study sought to clarify the concept of financial budget and its importance and types, they discussed the gender sensitive budget, what it is and how it is prepared, implemented and monitored, the Iraqi financial budget was referred to and compared to the Moroccan financial budget, the study tried to clarify the ways of reaching the gender sponsored budget and the ways of achieving it. It must be said that sustainable development can be achieved by integrating gender within the general budget strategies, and by the governmental institutions plans and programs by integrating both men and women in making important decision in improving developmental reality.

Introduction:

Gender has witnessed importance in studies, researches and conferences and it has received the attention of the United Nations and civil society institutions and is a prominent place in sustainable development. This has become an indicator of good governance and democracy within countries, with increasing attention to the developmental role of women as partners in sustainable development in light of the great disparity in development gaps in terms of gender in many countries, efforts have been made to eradicate that wide disparity. Gender uses a goal of promoted development of partnership, equity and social justice principle in providing opportunities for all segments of society to reach equitable access and effective mastery of development efforts. As an effective component based on understanding the needs of society and the optimal utilization of the capacities of its members and institutions to achieve effective participation in development, therefore, gender mainstreaming is a business strategy in development and not a goal itself that the goal is achieving development in all society segments. There are many obstacles related to the societal situation of women, which weakens and limits their ability to benefit from the effective participation in the development, especially in the Arab countries, perhaps the most important obstacle is the financial budgets and its preparation methods.

The financial budget is a planning tool of economic, social and political dimensions, which helps governments in allocating available financial resources and ways of spending it. The budgets are plans for the coming fiscal year to achieve the desired national goals; and it includes the amounts received by the State (revenues) and the amounts spent by the State (expenses).

The gender-responsive budget is a social, economic and a financial planning tool that is contributing in integrating the social aspect while preparing and implementing the budget, and it helps to collect and allocate financial resources in a fair and targeted gender-based manner in the delivery of public services. And that's what will be discussed in this study through many

Study goal:

The study seeks to know the response of the gender Iraqi budget and the extent to which the values of equity and gender equality, and the possibility of integrating gender in the planning, activating and tracking programs, in response to international resolutions and agreements signed by the Iraqi state.

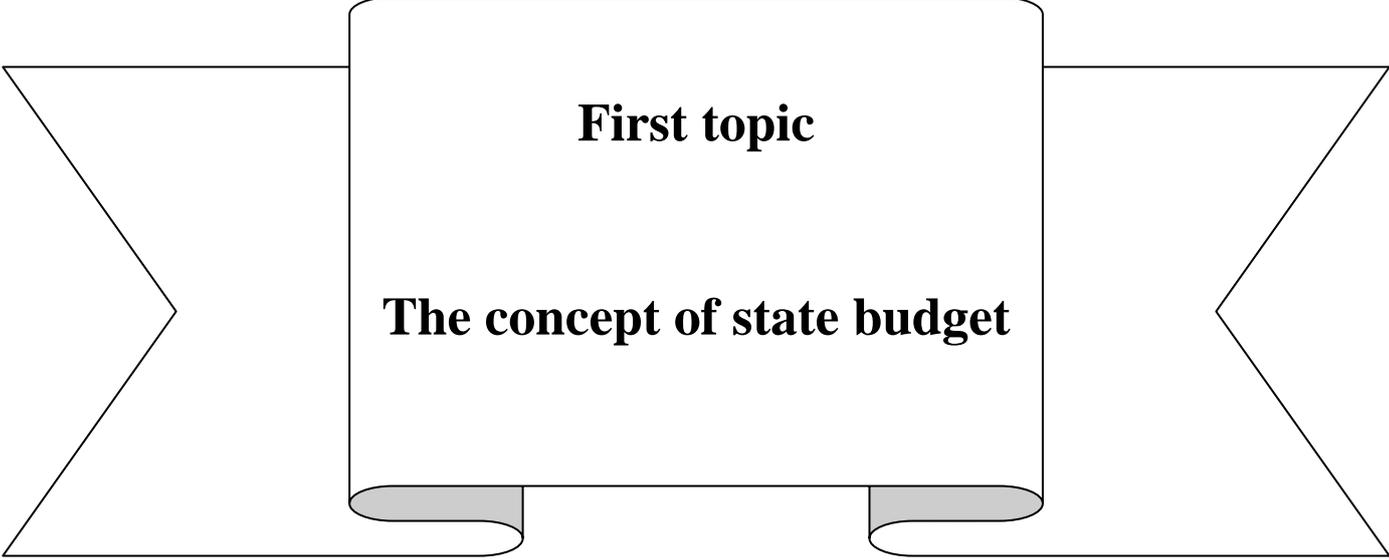
Study methodology:

The references and sources for the gender-sensitive budget

Reviewing the Iraqi budget 2019

Personal interviews

Focusing on 1325 resolution plans



First topic

The concept of state budget

First topic: The concept of state budget

The public budget forms the backbone of public finances. It reflects the political, economic, and administrative will of the state, as the public budget gives political priorities a likelihood over economic considerations. It also includes procedural and administrative aspects by going through certain stages before being finalized. Therefore, it is necessary to define the general budget, and its types and importance as follows:

The first demand: state general budget, definition – goals – types:

1- General budget definition:

At the outset we have to review some of the concepts that arouse controversy in the financial circles associated with the budget concept, and one of these concepts is to confuse both the budget term, and the balance sheet, as the goal and substance are the same, but the term budget expresses detailed expenditure and income which are approved for a future period of time and are supported by the legal basis that makes them enforceable, the term budget reflects the financial position between the assets and liabilities of the units, usually for a period not exceeding one year.

Consequently, the concepts of the general budget were varied according to different viewpoints around them, as the laws of some countries have defined them, including Russian law which defines it as (the main financial plan for establishing the State Central Fund, and its use of Russian federal monetary resources). While the French Law defines it as (the document for the prediction and approval of annual revenues and expenditures of the State, or for the types of services that are also subject to the same legal rules and regulations). US law defines it as (an instrument in which expenditures for the following year are

estimated and their imports under the laws in force at the time of submission and the collection proposals presented therein).

Some also defined the state budget as (a plan that makes a deliberate prediction of state expenditures and revenues; which reflects the different state policies in terms of prioritizing spending, and choosing programs and projects that achieve the general objectives).

It is also defined as a unified system representing the financial program of the state for a future fiscal year, and it reflects the financial plan that is part of the state's social and economic plan, while others define it as a plan that includes an estimate of the state's expenditures and revenues over a coming period, often a year; Seeking public authority.

In this definition, the budget is closely related to the economy; it is also one of the means of the state in achieving its objectives.

This definition includes the following elements:

- 1- The general budget is the state's financial plan: The budget is the state's financial plan (short-term because it's one year long). It includes all aspects of State expenditure (public expenditure) that include programs and projects that the Government intends to implement during the next fiscal year; the means of financing them (public revenues) from the various sources of State's revenue which are seen as the funding tool of the country's overall development plan.
- 2- Estimated budget quality: Since the budget document includes tables of expenditures and tables of revenues, they are only approximate figures and projected estimates of state expenditures and revenues.
- 3- The annual general budget: Since the budget document includes tables of expenditures and tables of revenues, they

are only approximate figures and projected estimates of state expenditures and revenues.

- 4- Approving the budget: Before approving the budget, it must be submitted to the legislative authority in the country for approval and authorization. This budget can only be considered effective after being approved by the legislative authority.

The general budget is a reflection of the economic and social goals adopted by the state. The budget includes programs and projects that will be implemented during the next fiscal year and sometimes in the fiscal years that follow. These projects shall be listed within the state's developmental plan, implementing the plan will lead to achieving the social and economic state goals.

Financial management no. 94 of 2004 indicated to the definition of the Iraqi budget that it is a financial system based on the annual anticipations of the revenues, expenditures, transfers and deals of the state, the federal budget is a total anticipation of the annual revenues and expenditures as certified from the state.

As defined in the draft of the financial management and general debt project which is presented in the Parliament as a financial plan that expresses the projects and programs in which the state intends to implement, the plan includes statistical tables to guess the revenues and estimate the expenditures in its two parts "commercial & investment" for one fiscal year in the fundamental general budget.

2- General budget importance:

The importance of the general budget appears in the following:

It is an important tool to measure the actual action of the activities adopted by the state, where there is a central control of the public money by achieving the estimates in the implementation stages, and how close to the actual plan implementation and select all abuses and deviations.

1. It is a coordination tool between the state's activities and devices, the economic episcopal in achieving the investment and consumer money through its main role in implementing economic goals through distributing cash means and providing the buying ability for all service units.
2. It is an important tool in facing economic crises for it plays an effective role in the inflation condition through imposing more taxes and reducing public expenses in order to absorb the overcome demand. In case of recession, they take advantage of the accumulated surpluses.
3. Using the budget as a planning tool, whether at the level of the state or at the level of the government unit for which the public budget is the only tool for the implementation of the theory of funds allocated, and reach the objectives set.
4. The budget is an important tool to achieve the development and balance of public finances through the allocation of part of public spending to achieve some basic investments in some branches of economic activity aimed at increasing the rates of national production.

Based on the above, it can be said that the budget is one of the main factors that determine the state's objectives, its policies and programs in how to exploit resources and the process of distribution.

In light of the foregoing the importance of the general budget, the budget is of great importance to the legislative, executive and citizens.

The legislative importance is that it prepares the public budget as a monitor tool to the work of the executive branch. When preparing the budget, it should be submitted to the legislature for approval by the executive; the legislature has the right to amend the financial appropriation figures provided by the executive; here it has an impact on the executive's military, social and economic policy by reducing the funds required to implement those policies. The control of the legislature also extends to the executive authority during the execution of the budget by requesting information on its implementation.

As for the executive authority, the general budget is an action plan for the ministries and government departments for the next fiscal year; it helps establishing a proper planning method to do work in the government agencies instead of using the random and unregulated method. It is also used as a tool to guide economic policy towards achieving the state's strategic objectives by encouraging economic activity in certain areas, granting them facilities and subsidies, or reducing them in other areas through taxation (The budget is used to address economic problems such as economic recession, inflation, and high unemployment, it provides the necessary funds for the functioning of the government from the provision of services to citizens, and projects to be implemented by government agencies, it also helps identifying the responsibility in implementing the projects.

For the citizens: The budget includes the social and economic program that the government is working to implement in the coming year. The budget distributes income and wealth among citizens as for it includes subsidies and various services for them;

and it also includes projects implemented by private companies that profit and benefit. As for workers in government departments, it includes salaries, allowances, and salary increases; Citizens of all categories, including the employee, the merchant, the rich, and the poor, are waiting optimistically for the state budget.

3- Public budget goals

The budget is the framework that reflects the state's goals choices and its tool to achieve it, the importance of the financial activity was highlighted here as one of the main tools to achieve the society objectives, it was necessary to consider the general budget under a large framework expressed by the entire community.

The general budget goals can be summarized by the following:

- 1- Economic goals: it aims to achieve the economic balance through using the budget's surplus and deficit by withdrawing a certain amount of the purchasing power to reduce the actual increasing demand to eliminate the inflation, or using fund to balance the financial activity with the purchasing power to eliminate or reducing shrinkage.
- 2- Social goals: the public budget's social goals are not less important than its economic counterpart, it became a method to redistribute the national income by imposing taxes then directing the outcome to fund some types of expenses the benefits the lower class such as social assurance subsidies and health that leads to redistribute the national income to achieve social justice by reducing differences among individuals.
- 3- Financial goals: the budget is considered to be the mirror that reflects the state's financial center after being a financial

document that separates and counts each of the resources that generate public revenues during the fiscal year as well as laying down detailed tables for public expenditures and purposes that it was adopted for, so it exposes the reality of the state's financial situation in a deficit case or surplus, and there are some effects on economic and financial aspects on both theories.

- 4- Statistical goals: through estimating the expenditures and revenues of the governmental units during the next period, in addition to coordinating between social and economic developmental plans and the budget as an annual program, and laying a time program to implement the budget and coordinate between government device units.
- 5- Behavioral goals: it happens through broadcasting trust between heads and reference through providing a fair and stable, in addition to initiative and creation, also achieving compatibility between the individual goals (special interest) and the units' goals (public interests). And we should also mention the excitement of the workers on implementing the budget since they are participated in it.
- 6- Monitoring goals: measuring the actual performance and monitoring the governmental activities and programs and evaluating the performance by comparing the revenues and the actual expenses with the ability to balance, in addition to the monitoring and preserving the governmental units entities and to make sure of committing to laws and governmental instructions.
- 7- Political goals: by identifying the state's goals related to the people's welfare, the budget nature exposes the democratic orientation range of the state through discussing it in the Parliament to meet the people's needs.
- 4- The most important methods and types of the public budgets:

There are several budgets such as:

1. Terms budget.
2. Performance budget.
3. Statistics and programming budget.
4. Zero budget.

1. Terms budget:

The typical budget (terms budget): this type of budgets is considered to be the oldest kinds to be used in the past and until this day, for how simple it is in monitoring, implementing, displaying and preparing. The term budget application was initiated in (1921) in the U.S.A to be a comprehensive executive budget which categorizes the expense according to its quality not purpose, which limits the one kind expenditures in similar main and subregional groups. The typical budget is based on the ideal of funding goods and required services for the governmental unit, those units are obliged to commit to the funding boundaries and it doesn't care about the unit's revenues of this funding.

The balance of items helps to control spending within the limits set by the state; and is characterized by the focus of control on the expenditure of funds. This traditional method of preparing the public budget was consistent with the traditional role played by the state. The state played a neutral and non-intrusive role; the budget in its preparation focuses on spending appropriations without paying attention to the economic and social objectives and returns of spending, or linking the input-output relationship, despite the advantages of balancing items in the speed of auditing and on paper.

2. Performance budget:

Most countries used to prepare their budgets on the basis of figures representing expected revenues and expenditures for a coming period, usually limited to one year; these figures are presented in the light of the possibilities and needs of government's departments at all levels.

Traditional budget concerns focus on matching expenditures to open appropriations to adhere to the spending authorization granted by the public authority to administrations when

approving their budget. The budget is no more than a tool to ensure the goal of controlling the use of public funds.

This approach has been considered sufficient when the government activities have been limited in scope; however, the tremendous growth in activities in the recent years, in line with the increasing use of development plans, has made it certain that the traditional budget can no longer meet the needs of decision-makers at different levels of government for effective management. It also does not meet all the requirements of the legislature to review the achievement, and it does not give the people a complete idea of what the state seeks.

The state budget function has changed from its traditional function limited to the requirements of defense, security, and the management of public utilities to one of the means of economic intervention policy to avoid economic crises, increase economic, social and directive growth and within the control direction of the attention of budget officials to create a detailed classification of spending and determine the validity of government agencies spending. It is noteworthy in this direction that control over public spending is one of the main objectives in the development of the budget, which made the method of preparation and tabulation of items according to the purpose of spending.

Therefore, the development of the budget concept, and the growing economic and social importance, and use it as a tool for the development of the national economy and the expression of new and wide functions of the state highlighted the importance of developing the foundations and methods of preparing the state budget because of its importance in promoting the economic and social construction process and thus provide the work requirements to improve the level of Performance and development of services; the state budget preparation is now seen

as an annual process based on the use of resources to achieve the desired objectives in an effective manner. In response to these developments, budgetary thinking has been geared towards new methods that are more effective and contribute better to the requirements of economic analysis of plans in relation to needs, resources and benefits. This has crystallized in the use of new concepts and methods to achieve these goals, which is known as budgeting programs and performance.

Its main purpose is to help the administrative authority to benefit from the budget data in the financial and economic aspects by linking activity and expense so that it presents unified aggregates covering all funds and programs regardless of the source of funding of these programs. These standardized models should be supported by detailed figures in a manner that meets the needs of decision-making at different administrative levels, as well as provide economic and functional analysis to achieve plans and programs in an effective manner, as well as to achieve follow-up management and operations control.

The distinction between program budgeting and performance budgeting is that they are both an independent budget system with limited and available objectives, but the reality that cannot be broken is:

The programs budget overlaps with the performance budget; and some of those interested in the budget distinguish between the two and point to the time dimension of each of them, as the program budget is an assessment of the objectives and policy of the State in the economic and social field, which is aimed at achieving them in the coming period.

While the performance budget is based on an assessment of what has been done in the past; it focuses on following up on achievement by comparing the work done and planned. On this

basis, programs budget uses a different purpose that has not been served by performance budgeting; the programs budget will be characterized by decision-making processes by higher authorities on objectives and programs. The performance balance is linked to the operations of the administrative bodies at other levels.

However, this cannot be considered as the basis for the distinction between the program budget and the performance budget. The lesson in the distinction is in the budget. If the budget includes only programs, it is technically called the program budget, either if it shows the program divisions and performance units related to these programs in this case called the program budget and performance together.

3. planning and programming budget:

The planning and program budget was introduced in the United States in the early 1960s in order to overcome some problems in budget preparation and implementation in some ministries; the main goal of implementing budget is providing an organized method to identify the strategic objectives (planning), or translating these goals according to the work stages, and the required requirements in each administrative unit (programming), and then translate the cost, time of work, and requirements required to financial requirements (budget).

In this regard, it should be clarified that the software system that targets budget programming does not deviate from the concept of planning and programming budgeting system known as P.P.B.S.

Despite the advantages of the program and performance system that focused on comparing expected results with utility costs, there was no scope for state agencies to develop a comprehensive and long-term budget program. Therefore, reforms have been

introduced in the field of using modern methods in preparing public budgets that enable the specialized state agencies (financial and administrative) to plan their activities financed by the public budget for long-term periods, such as five or ten years in addition to work. In order to find a consensus between the objectives of the state budget and the goals of economic and social growth.

The planning method advocated by the United States under the name of planning and programming budget, followed by some Western countries, is an attempt that this group of capitalist countries wanted to use to develop an alternative system of central planning or comprehensive planning. Given that the latter two systems stem from the socialist system, the dominant organs of the Western countries do not wish to move in the latter direction because in their estimation they constitute deviations towards socialism.

Thus, the way to use the planning, programming and budgeting system, which represents the stages of budget reform, was intended to fill the gap between planning and budgeting. The United States has also refrained from adopting any of the central planning methods in connection with socialism in economic management.

4. Zero-based Budgeting: -

The zero-based budgeting system, also called the zero-base budget, is one of the most recent methods used in preparing the general budget as one of the methods used to analyze financial management problems and the general budget. The first test of this system was in the early 1960s in the USA. Under this system,

the draft general budget will be finalized on the basis of evaluation of all programs, projects and activities contained therein whether it includes new programs, projects, activities or projects or activities already in action.

Therefore, a distinction must be made between the policy-making party, the identification of programs, the distribution of activities within each program, and the entity that evaluates, classifies programs and activities, determines the amount and cost of allocations required to implement those programs, and then selects or identifies appropriate alternatives. In other words, planning and budgeting processes must be distinguished.

A- Relationship between planning processes and zero budget:

A zero-budget process can reveal that there is a weakness in the planning process. It includes a full analysis and evaluation of the decisions of each organizational unit within its competence to implement a specific program or activity, providing sufficient data to enable the budget system to evaluate projects and activities, compare them to proposed alternative projects and activities, and find appropriate ways to accomplish these projects and activities.

B- Zero based-Budgeting and Planning and Programming Budget:

Despite the similarity between the planning and programming budget and the zero-base budget, each of them depends on the development of programs, projects and activities within the framework of each of these methods of budgets, and the adoption of the decision-making process in the implementation of those

programs and activities based on cost-benefit analysis, but they are another aspect is different in certain aspects, including:

The zero-based budgeting system requires analyzing the activity of each administrative unit separately and highlighting such activity at the general budget level. Analyzing the activities of administrative units can help determine which of the programs is best for achieving the objectives and following up the implemented units; while this does not require a planning and programming system.

The zero-based budgeting system entails the development of alternative budgets for the implementation of the programs, projects and activities contained therein; whereas there is no obligation to have such alternatives in the budgeting, planning and programming system where they focus primarily on new programs or the increase in existing programs, and do not commit to continuous evaluation of activities And stable program operations.

A zero-based budget serves as a microeconomic tool for key objectives, allocating available funds between planning and programming budgeting, and a macroeconomic tool for centralized decision-making for key objectives and allocation of available funds. It can be said that the planning processes are more comprehensive than the budget because in the case of making a specific decision, or formulating a policy to achieve certain objectives, the zero-based budget becomes the tool used to achieve those goals, and how to reach the best results by identifying the realistic needs required to modify the goals Based on cost-benefit analysis, zero-budgeting is the best tool to reach a better reality.

The second demand: the stages of designing, implementing and evaluating the general budget:

Before we can describe the stages of the design and implementation of the general budget, we must indicate the most important principles of budget preparation so that we can then enter the stages of design as follows:

First: the rules (principles) of preparing the budget:

There are many researchers dealt with the principles and rules of the preparation of the budget; the researcher considers it necessary to refer to it in a bit of a brief to give a comprehensive idea of the state budget is as follows: -

A- The principle of annual budget: means the independence of each time period of financial periods, revenues and expenses; and is one of the stable principles established so far. It is stated in the Financial Management Law No. (95) of 2004 issued by the Coalition Authority in Iraq that the budget is approved for a fiscal year, and take action during the year in which it was approved, and that unspent and approved allocations will fall at the end of the fiscal year, except to the extent that they are Goods and services have been ordered and received correctly. Law No. (20) of the federal general budget law for 2008 states that the Minister of Finance only has the authority to transfer the unspent amounts of the amounts prescribed for the year 2007 for the purposes of investment projects of ministries and departments not associated with a ministry, the development and acceleration of reconstruction of the provinces, and revitalize funds for disbursement during 2008 is and exception of section four provisions (f/1) of the Financial Management Law No. 95 of 2004.

Financial thinking and financial scientists have settled on considering the budget period a full year for the following reasons:

1. Legislative considerations: The annual budget provides for the consideration of political control imposed by the legislative authority on the work of the government (the executive)
2. Financial considerations: Private projects lay their budget each year; direct taxes are also collected for the duration of the year. This is in addition to the fact that the year is the most appropriate period to predict the expenses and revenues of the state.

There are some exceptions to the annual budget, including:

1. Budget for less than one year: Governments resort to budgets less than a year when political problems occur between the two authorities that lead to delay in approving the budget, or when the government delays in submitting the draft budget for technical or financial reasons, provisional budgets are issued.

- 2 - budget for more than a year: As in the budget of the investment platform which takes several years to implement; and is a long-term planning, the budget period will be longer than the usual year.

B- The budget inclusion principle: The general budget of the state must include all aspects of activity implemented by the state, whether it is a service or economic activity.

Under this principle, the general budget of the State shall include all allocations for public expenditures and public revenues. This means that the units of the state charged with collecting public revenues do not have the right to deduct public expenditures from them in their budget.

This principle helps the legislature to control all revenues and expenditures; no administration is allowed to use its revenues to cover its expenses beyond the control of the legislature.

C- The principle of budget unity: This means that the state organizes a single budget that includes the aspects of expenditures and revenues, regardless of their different sources, and whatever their various institutions are included in the administrative organization of the state. It is noted that some economists distinguish between the unity of the budget, and the generality of the budget, although integrated and express in fact one idea, but from two different angles; The principle of the generality of the budget requires that all public revenues and all public expenditures be included in the general budget without any set-off between them. One of the characteristics of this principle ((it prevents the manipulation of the government in the nature of spending and appropriation, and reveals the abuse of public expenditure, and helps to create a unified accounting system of government accounts)).

There are some exceptions to this principle:

- 1- Supplementary budget: The budgets of entity that do not have a legal personality independent of the state and origin to be included in the general budget; however, the legislator has dismissed it for reasons of commercial nature that necessitate knowledge of its business results from profit or loss.
- 2- Extraordinary budget: Budgets prepared for temporary or unusual purposes.
- 3- Independent budgets: It is the budget of a public interest, or a public institution with an independent moral personality. In Iraq according to the federal budget law No. (20) for the fiscal year 2008.

D- The budget balance principle: the traditional view of the budget principle is the arithmetic balance; that is, the total allocations of revenue is equal to the allocation of expenditures without deficit or savings in the budget. The modern view is a broader concept. An economic balance is a balance between national income and predicted national expenditure.

According to economist (Adam Smith), the budget balance principle crossed three periods of time: -

1. The period of classical doctrine: the classics stipulated a quantitative balance for the budget; from their point of view in determining the impact of the state economy; State activity does not conflict with the principles of economy.
2. The period of the Keynesian doctrine of balance: After the Second World Economic Crisis 1929 - 1932, the change of state effect on the economy and society as a result of the political and economic developments that took place.
3. The period of the modern doctrine of balance: The modern planning of the state budget requires the budget to be in a period in which the state in a deficit condition and in another period in a surplus condition so that public expenditures and the resources that finance such expenditures change according to the requirements of achieving the society objectives and the economic conditions.

It is noted that the balance is no longer possible in most of the world's budgets; countries resort to multiple means to cover the deficit in their budgets, such as resort to domestic savings, or borrowing from the banking system or from abroad; the impact of the deficit is reflected in the form of inflationary prices, and fixed annual debt service charges.

C- **Publication Rule:** The budget shall be published and communicated to the various authorities (legislative council, citizens, ministries, administrative units), the method of broadcasting and the level of detailing data to be published varies as shown below:

- With regard to the public, the totals of the most important elements of the budget are published, the impact of the budget on raising the standard of living, and the provision of goods and services.
- The legislature adopts the budget (section by section) and should be reported about the budget in detail, which makes it easier to study and approved; this requires knowing the relative importance of current and capital expenditures.
- Administrative units are reported in their respective budget estimates in a detailed, accurate and analytical manner, which facilitates the process of implementation and budgetary control.

Second: Stages of the General Budget:

The general budget goes through several steps from the beginning of its preparation until the date of preparing the final calculations of the state at the end of the financial period related to the budget. These steps are also called the term "life cycle of the budget". These steps are as follows:

1- Preparation and drafting of the budget:

This phase starts with the issuance of an official letter from the Ministry of Finance containing instructions for preparing the general budget draft law. The administrative governmental units are abide to this letter in estimating its revenues and expenditures as financial estimations which are counted according to the general policies of the government, the ministries then collect the administrative units' budgets and send its project's budget to the

Ministry of Finance to study these budgets and discuss them with the representatives of ministries for the purpose of making the necessary amendments to produce the so-called "budget law draft", which is presented to the Council of Ministers for discussion and approval, and then submitted to House of Representatives for the purpose of the legislation.

Revenues and expenditures for the following year are estimated using the following methods:

1. Historical method: This method is based on the results of the last year implemented, such as the adoption of the same historical figures or to add a certain percentage; but this method is one of the weakest methods because it does not take into account economic changes from year to year.
2. The averages method: It is based on the results of the last implemented year with the addition of the average actual increase in the budget for the previous three years; however, it does not take account of the contraction, prosperity, and economic developments.
3. Method of economic cycles: depends on the method of averages taking into account the economic situation that is expected to go through the budget year.
4. Direct estimation method: requires modern methods of analysis in mathematics and statistics to give a clear idea of previous years, and the current state of the economy. It also requires integrity, impartiality, accuracy and objectivity in predicting the various financial and economic variables in order to obtain more realistic estimates. This method takes into account the economic, social and political circumstances in the preparation of estimates, and this method is based on the estimation of each revenue and expenditure directly.

2- **Budget Approval stage:**

This phase begins after the Minister of Finance submits the budget law draft to the Council of Ministers for the purpose of studying it and making the necessary observations and amendments. Some amendments may be made to it, and then the budget law is passed.

3- **Budget implementation stage:**

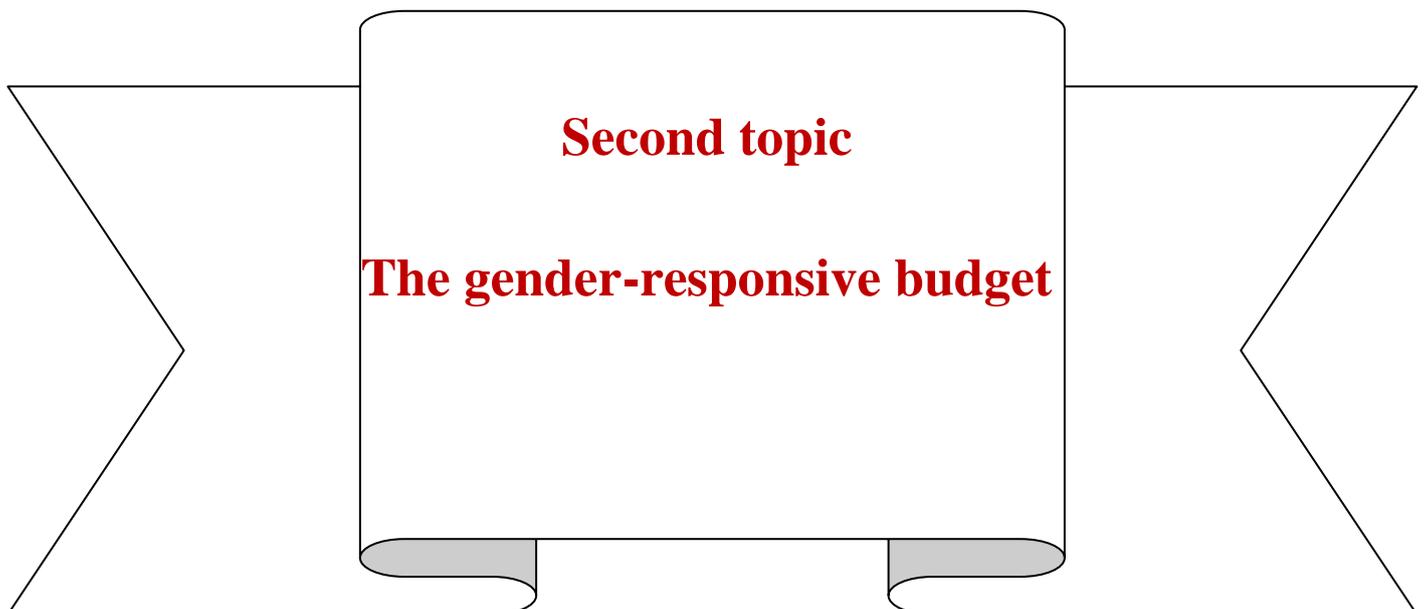
It is considered one of the most important and difficult stages of the budget, and begins after the date of adoption of the budget to become enforceable, as the Budget Department in the Ministry of Finance informs each ministry or government unit of its own budget and be attached to the instructions and rules to be followed when implementation; the process of registration in government accounting begins and the accountant records the transactions in their accounting records; also, all payment and disbursement orders are paid, showing the extent to which the executive authorities can carry out the activities

Financial reporting is an important step in the budget implementing stage and is one of the most important elements of the government accounting system; it helps monitoring the revenue collection, the efficiency of collection devices, and monitoring spending, and the compliance with the rules of implementation of the approved budget allocations; it represents an item to collect the accounting data and display them in a way that helps decision-makers to achieve benefits, including: service planning and control operations, and evaluate the performance of government units, and then the performance of the state as a whole. Therefore, the importance of the process of preparing government financial reports, and following the guidance of professional organizations and boards of government accounting, as well as the instructions and laws issued by the Ministry of Finance in the country concerned to be uniform, comprehensive,

comparable and understandable with the use of terms and tabulations consistent with the general budget.

4- Implementation control stage:

This stage aims at checking the accuracy and safety of the private operations of the governmental units, in addition to these units commitment to the laws, regulations and instructions while implementing the public budget.\



The second topic: gender-responsive budget: -

- ✚ The first demand: gender-responsive budget goals.
- ✚ The second demand: gender integration in the public budget.
- ✚ The third demand: gender integration stages in the public budget.

❖ First requirement: gender-responsive budget objectives

The budgets include the statement of the social and economic plans of governments and their priorities. Money can also be tracked where it comes from, where it goes, how it is used, and who benefits. Therefore, the implementation of gender equality requires measures adopted to integrate a gender perspective into planning and budgeting frameworks, and to address gender gaps.

Gender-sensitive budgets are not aimed at separate budgets for women, or merely increasing spending on women's programs, but seek to ensure that public resources are collected and distributed in effective ways and contribute to the advancement of gender equality and women's empowerment. This requires that all be based on an in-depth analysis of policies and laws and their implementation that promotes women's rights, provides various tools to increase the contributions of men and women, boys and girls within revenue, equal expenditure and allocations, and calls for adjusting budget policies for all groups.

It should be noted that the budget in its traditional form was characterized by neutrality; it does not care about the differences between men and women in terms of rights and needs; therefore, this neutrality has led to increased development gaps between both men and women. This leads to the failure to achieve the desired economic goals in terms of equal opportunities and the empowerment and equity of women. From this, countries found their need to adopt a gender-sensitive budget as a tool for public budget reform, and to make it more responsive to gender needs. The adoption of a gender-sensitive budget leads to a number of outputs, which include narrowing the development gaps between men and women with regard to their practical and strategic needs for equitable access to resources according to the needs of each gender, and the effective use of resources to achieve gender equality. It is worth mentioning that the gender-sensitive budget is a financial planning tool of economic and social dimensions that assists the government in integrating gender in the preparation and implementation of the public budget, in order to ensure the allocation of available financial resources in a fair manner.

We also note that, since 1997, UN-Women has supported gender-responsive budget initiatives in over 40 countries, at the forefront

of the global advocacy for these budgets, where UN-Women has partnered with United Nations and Commonwealth agencies Secretariat, International Institute To develop research, the Economic Commission, and to do more at the country level, through the Millennium Development Goals, aid, public sector reform, and financing for development.

Since 1995, IOM has pursued policies on gender issues as a response to addressing gender issues in its policies and programs, taking into account the needs and concerns of both migrant women and men in all its policies. Equal access to services should be ensured, as women and men migrants can participate fully and fairly in and benefit from it.

Of course, gender-sensitive budgets are critical to making speech about gender equality a reality. There will be an allocation of resources, and there will be impacts on the ground to address the needs of both women and men.

❖ **The second requirement: the integration of gender in the public budget**

It is worth mentioning that the aim of integrating the gender dimensions in the public budgets is to seek to reform these budgets in order to meet the gender requirements and improve all their needs, including the improvement of their services. This reform of budgets is not about the size of spending, but rather on the quality of spending and its impact on all society categories; in addition to the need to make good use of funds from the analysis of all the basic needs in order to improve the quality of life of different society categories; the gender-sensitive budget includes formulating and directing expenditures and revenues to serve the needs of the community members, which results into the

establishment of specific measures based on the evaluation of results in the budget plans and programs, then the preparation of reports for those programs, control expenditures and revenues, and determine the final effects For those programs.

It is important to formulate government spending policies in order to integrate gender needs and roles in the budget; this can be done through the reformulation of fiscal policies aimed at bridging the gap between men and women in various aspects of economic activity. And then set specific objectives based on scientific basis and the main objective is to simulate the gender requirements to achieve equality between them, and then must prepare detailed reports on the target groups, and identify spending priorities with the necessity of monitoring the expenditure and beneficiary groups and prepare final reports on the results, diagnose the positives, as well as the obstacles facing the principle of application. Therefore, we must indicate the most important objectives of using gender as an analysis tool for government policies and programs in the public budget as follows:

1. Empowering women through expanding opportunities and choices in all spheres of life, in addition to providing educational and health services, and eliminating all forms of discrimination and violence against women, which hinder their enjoyment of effective and equal contribution to development programs.
2. It is necessary to provide monitoring tools on the performance of the executive body in the State, and the need to follow up the implementation of these goals, and to analyze gender related programs in all stages of budget plan preparation, and to evaluate policies aimed at achieving social justice.
3. Bridge the gap between men and women, especially in their practical and strategic needs, and include women and men in

participation and decision-making to achieve a sense of responsibility for both.

4. The gender perspective must be improved by examining aspects of fiscal policy and demonstrating its impact on the achievement of gender equality.

5. Examining and analyzing the reflections of development programs that include gender objectives on the lives and level of members of society as a whole.

6. Reorienting programs and objectives for all sectors of society by focusing on spending priorities, enhancing transparency, and proposing structural policies whose main objective is to bridge all qualitative gaps between members of society.

7. Set priorities in covering all government services provided by improving their quality according to gender needs.

It should be noted that the integration of gender in the plans and programs of the state budget leads to achieve justice and equality between men and women through the following:

1. Attempt to address the qualitative gaps resulting from the disparity in the distribution of opportunities through unequal distribution of spending allocations between men and women.

2. Highlighting gender issues by enhancing awareness and simulating the progress made in the design and preparation of public budgets in developed countries.

3. The gender-sensitive budget contributes to affirming and following up the role of the government in allocating available resources to priority areas for the needs of men and women in order to benefit all society categories.

4. The gender budget contributes to the monitoring and evaluation of government expenditures directed towards the achievement of developmental goals and the fight against poverty.

5. Evaluate the effects and follow up the results of the gender development programs included in the gender-sensitive budget.

It must be said that sustainable development is achieved in the case of gender mainstreaming in the formulations and strategies of the public budget, and plans and programs of government institutions through the integration of both men and women in making important decisions to improve the development reality through the dimensions of gender as follows:

1. The gender dimension at the individual level: The gender dimension means that individuals within organizations or in the workplace recognize the importance and necessity of providing all society categories with equitable access, full use and effective development efforts.

2. Gender dimension at the level of government institutions: The institution's message, the internal governance systems and management should reflect the concept of gender so as to allow for the effective participation of all, especially at the level of policies and procedures.

3. Gender mainstreaming in human resource development: it means identifying opportunities for developing the capacity of boards of directors, staff and volunteers of women and men, and developing plans for building and developing individual skills.

4. Gender mainstreaming dimension at the level of activities: This dimension includes planning, implementation, follow-up of activities, and assesses the impacts and outcomes of activities.

 **Gender-sensitive budget integration terms:**

1. There should be real statistics on women, men, girls, boys and different sectors.
2. There must be a strategy to achieve equality between men and women.
3. There must be sufficient financial allocations to achieve the strategy that has been developed.
4. It must be verified that the disbursement of expenditures was real and not imaginary.
5. Studying the implications of implementing this gender budget.
6. Gender-sensitive budget is not a tendency in itself, but an integral part of achieving equality between men and women.

The third demand: the stages and objectives of integrating gender-sensitive budget

These types of budgets take into account gender differences in different names, from gender budgets to women's budget and gender-responsive budgets. Names and references varied with different writers, researchers, and efforts to promote gender equality through reliable budgets. The term 'women's budget' is misleading, and it may convey that it is considerate, or looking for separate budgets for women and men. Nor is it about seeing how much money is allocated to women and girls, or to gender projects. Such types of budgets do not seek to increase financial allocations for women, but rather seek gender equality.

Gender mainstreaming in policies at all levels of government is critical. Gender-sensitive budgets can play a role in ensuring that government budgets are more responsive to the needs and interests of individuals belonging to different social categories. Thus, it can eliminate most of the prejudices that can arise for any male or female, at the same time it goes beyond many

disadvantages suffered by non-gender budgets, and gender-sensitive budgets are not separate budgets for women or men, nor equally divided budgets. Rather, it goes on to identify the needs of men and women, and since they differ, needs should be different and therefore it is a gender sensitive budget.

Gender-sensitive budgets are concerned with women's unpaid work in certain sectors, such as house work, childcare, and patient care; this unpaid care work by women is a significant contribution to all economies of countries. The sensitive budget focuses on highlighting this effort of women in the macroeconomic and joint economic contributions, including gender equality, in budget performance indicators. The greater part is the growing interest in spending and public policy lies in gender equality in various sectors such as energy, defense, petroleum, transport, and so on; and the implications for the role of women in these sectors. There is therefore an urgent need to mainstream a gender perspective as a natural result of both sexes. A balanced budget involves a range of activities from research, advocacy, monitoring, training, awareness-raising and policy analysis by different parties, i.e. governments, academic field, donors and civil society institutions.

Gender-sensitive budget has opened up new perspectives for research, analysis of public expenditure, expenditure methods, planning, program formulation and allocation of adequate resources which we call “gender development indicators” which increase its interest through reviewing the calculations and developing assessment mechanisms, Compile gender segregation data in the distribution of expenditure, and advocate for the use of sex-disaggregated data. Thus, consideration is gaining increasing acceptance as a gender mainstreaming tool in macroeconomic policy-making.

The gender budget seeks to develop and implement various tools and techniques through which it can make a number of critical contributions to gender equality. These efforts include:

First: Recognition of women's contributions to reproductive or family care (invisible and valued) in the care and market economy.

Second: Strengthening the leadership role of women in the public and productive areas of politics, economy and society.

Third: Engaging in the transformation process takes into account the needs of the poorest and most vulnerable.

Fourth: - Building and strengthening the capabilities of women's organizations in the economy, and support them in promoting justice for both sexes.

Notably, there are many implications of macroeconomic policies in unpaid work by women such as caring for young people, the elderly and those who are sick, cooking, cleaning and all household work, and educating children.

Gender budgets aim to try to integrate women into macroeconomic models and economic structures.

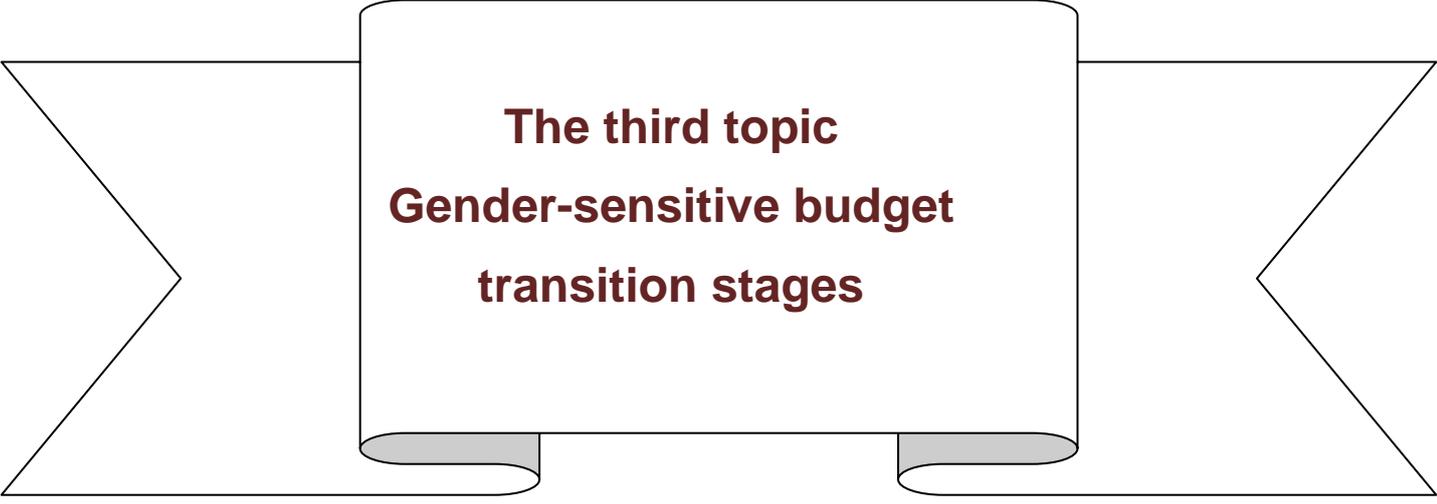
Through gender-sensitive budget, it is possible to identify spending in the social sector that affects the welfare, development and empowerment of women in various fields. In India, this budget has increased with the adoption of expenditure analysis tools and improved research and analytical capacity in that budget. The network has also expanded and the capacity of individuals and organizations involved in gender-sensitive initiatives. Increased participation of elected representatives of women, greater understanding of governance by women at the national level, and the level of political commitment to apply

gender analysis of government budgets was the last fruit of gender-sensitive work in India. This has led to an increase in participatory processes, which is reflected in the increased attracting of women and budget parties to 3.8 to 4.8 percent of total federal government expenditures for 2007-2008, where women account for more than 48 per cent of India's population.

There are many experiences of gender-sensitive budget in which NGOs participation has increased, and in collaboration with the Government, where the Government of Pakistan has started gender-sensitive work in recent years as part of budget reforms, and the country is now moving towards a Medium-Term Budget Framework (MTBF). These are useful in calculating the percentage of resources allocated to achieve gender equality.

Similarly in Nepal, since 2004, inputs from experts on gender-sensitive budgeting and national macroeconomics have been included. So is the case in Sri Lanka.

It should be noted that the introduction of a gender-sensitive budget requires that political decision-makers within the government support it; this means creating an enabling environment with the highest level of political support. By building partnerships with civil society organizations.



The third topic
Gender-sensitive budget
transition stages

The third topic: gender-sensitive budget transition stages

The stage of analyzing gender-based budgets, pointing out gender imbalances, and making the necessary adjustments in terms of form and content, as well as total and sectoral policies that have created deficiencies or imbalance; responsibility rests with parliamentarians and civil society institutions .

The stage of preparing gender sensitive or responsive budget implemented by the government, which is going through the same stages that budgets go through when preparing, implementing, and monitoring.

Important steps to be taken when switching to gender-sensitive budgets are:

A) Selection of sectors relevant to human development, gender priorities can be responded directly through these sectors, and this does not mean to overlook the sectors concerned with the development of the capital. But what we aim to achieve is gender equality, so that each category becomes participatory, integrated and invested to its fullest potential. The most

important sectors concerned with human development are education, health, agriculture, labor and social affairs.

B) Assess the situation of men and women in each of the selected sectors by asking several questions:

1. What rules govern gender relations?
2. What are the interests in this sector and that?
3. How to access resources?
4. Who is responsible for making the decision?
5. What are the gender gaps?
6. Examination and analysis of existing and adopted policies in each of the selected sectors?
7. What are the needs and policies of this sector?
8. What are the amounts allocated for changes?
9. What are the needs?

C) Conducting an assessment of the size and nature of the budget allocations, and identifying the target groups, which means evaluating the output. And it also evaluates all the expenditures:

Social expenditures such as reproductive health and female support in education.

Expenditure for services in government sectors such as salaries and wages, retirement and end of service benefits, benefits for funding the training programs, and maternity leave.

Public expenditures for all members of society without discrimination such as infrastructure, transportation, roads, water networks, security and illiteracy.

❖ First requirement: the Iraqi federal budget 2019

The Iraqi Ministry of Finance is preparing the federal budget, and despite the political, economic and social changes witnessed by Iraq after 2003, and the Iraqi state tendency towards economic openness, the Iraqi budget did not witness significant changes in spite of cooperating with many international financial organizations, and put forward many programs for financial governance and transparency, but the end of some and the survival of some are just projects without application, and perhaps this has coincided with many of the variables witnessed in the Iraqi wars, conflicts, and a spread of financial and administrative corruption.

Iraq did not go towards the gender-sensitive budget, despite the urgent need for it, and at the same time Iraq signed and entered into many international agreements that require Iraq to have a gender-responsive budget, hence the Iraqi budgets from 2003 until 2019 had a huge amounts of cash without considering the gender, Iraq adopted the terms budget items when preparing the general budget which is not gender-sensitive. It is worth mentioning that the consideration of the work on terms budget in the Iraqi state has made the transition process get rejected to change, whether those who implemented it, or those who are concerned about the procedures of change, fear, and failure of the transition to the program and performance budget, and the Iraqi budget 2019 can be noted through table No. (1)

Table (1) Expenditures of Ministries for the year 2019

Centrally funded service departments

Amount (thousand dinars)

Total expenses	Investment projects' expenses	النفقات الجارية Ongoing expenses	Ministry	Department	Section
275,646,959	15,500,000	260,146,959	The Parliament	1	1
25,922,947		25,922,947	International Committee of Accountability and Justice	2	1
39,834,371		39,834,371	Property Claims Commission and General Inspector Office	6+3	1
84,627,206	5,000,000	79,627,206	Board of Supreme Audit	4	1
60,474,849		60,474,849	Commission of Integrity	5	1
26,497,230	326,511	26,170,719	High Commission of Human Rights	7	1
70,834,422	3,000,000	76,834,422	Presidency	1	2
2,720,802	13,316	2,707,486	Academy of Sciences	2	2
118,305,113	15,098,473	103,206,640	General Secretariat for the Council of the Ministries	1	3
688,746,921	354,560,000	334,186,921	Prime Minister Presidency	2	3
22,635,240	10,000,000	12,635,240	Cabinet President Office		
13,832,000		13,832,000	قيادة الفرقة الخاصة (12) ألف عنصر		
652,279,681	344,560,000	307,719,681	The other parties related to Cabinet Presidency and Reconstruction Fund for Areas Affected by Terroristic Operations		
228,341,881	14,773,400	213,568,481	National Security Council	3	3
1,798,671		1,798,671	Iraqi Commission for control of radioactive sources	4	3
592,988,782	170,746,184	422,242,598	Shiite Endowment and General Inspector Office	6+5	3
284,386,373	2,000,000	282,386,373	Sunnet Endowment and	8+7	3

			General Inspector Office		
7,886,039	3,355,191	4,530,848	ديوان أوقاف الديانات المسيحية والازيدية والصابئة المندائية مع مكتب المفتش العام	10+9	3
252,078,710	500,000	251,578,710	Iraqi National Intelligence Service and General Inspector Office	19+12	3
157,416,623	150,574,001	6,842,622	National Investment Committee	14	3
19,717,378		19,717,378	College of Imam Al – Adham	15	3
16,460,768		16,460,768	Imam Kadhim College Islamic Science University	16	3
186,053,006	1,812,790	184,240,216	Martyrs Foundation and General Inspector Office	18+17	3
39,964,974	1,426,667	38,538,307	Foundation of Political Prisoner and General Inspector Office	24+23	3
738,091,187	184,560,000	55,531,187	Iraqi Special Operations Forces	25	3
44,013,183		44,013,183	Border Port Commission	26	3
2,592,759	404,560,000	2,188,184,795	Popular Mobilization Forces	27	3
161,410,110	12,000,000	149,410,110	Civil Aviation Authority	28	3
438,172,134	17,000,000	421,172,134	Ministry of Foreign Affairs		4
29,800,432,881	168,159,805	29,632,273,076	Ministry of Finance		5
11,270,908,591	443,546,908	10,827,361,683	Ministry of Interior		6
3,235,654,218	79,272,451	3,138,381,767	Ministry of Labor and Social Affairs		8
3,291,900,658	351,300,301	2,940,600,357	Ministry of Environment and Ministry of Health		9
9,056,284,700	2,198,776,000	6,857,508,700	Ministry of Defence		10
870,160,992	50,996,262	819,164,730	Ministry of Justice		11
2,188,665,855	140,720,095	2,047,945,760	Ministry of Education		12
188,128,412	100,627,591	87,500,821	Ministry of Youth and Sports		13
3,115,624,989	49,092,274	3,066,532,715	Ministry of Trade		14
142,797,889	551,859	142,246,030	Ministry of Culture		15
617,125,185	541,694,449	102,430,736	Ministry of Transportation		16

2,366,803,835	1,953,284,986	413,518,849	الإعمار والإسكان والبلديات العامة		18
781,985,717	150,325,975	631,659,742	Ministry of Agriculture		19
911,249,732	510,750,227	400,499,505	Financial Sources		20
18,457,951,266	14,737,510,387	3,720,440,879	Ministry of Oil		21
179,932,930	56,621,971	123,310,959	Ministry of Planning		22
1,270,988,311	90,574,798	1,180,413,513	Ministry of Industry and Minerals		23
2,865,174,195	134,696,677	2,730,477,518	Ministry of Higher Education and Scientific Research		24
10,056,908,492	4,754,616,706	5,302,291,786	Ministry of Electricity		29
53,524,942	12,944,356	22,580,586	Ministry of Communication		31
685,798,520	1,297,384	684,501,136	Ministry of Migration and Displaced		33
9,783,025,811	1,584,325,420	8,198,700,391	Kurdistan Region		40
171,430,163		171,430,163	Local Council in Provinces	15-1	43
168,351,704	160,437,080	7,914,624	General and Local Administration in Kirkuk Province	25	
404,109,482	19,860	404,089,622	Independent High Electoral Commission	31	
14,208,438		14,208,438	Investment Commissions in Provinces	47-33	
2,720,023	172,231	2,547,792	Iraqi Securities Commission	48	
1,281,732		1,281,732	General Inspector Office of the Supreme Commission for Hajj and Umrah	49	
1,421,097		1,421,097	General Inspector Office of the Mayoralty of Baghdad	50	
2,378,540		2,378,540	General Inspector Office of the Iraqi Media Network	52	
723,313		723,313	General Inspector Office of the National Communication	53	

			and Media Commission of Iraq		
2,062,907,923	1,011,179,949	1,051,727,974	Basra Governorate	14-1	47
281,210,077	263,630,000	17,580,077	Nineveh Governorate	9,8,6,1	48
3,508,884,405	559,029,044	2,949,855,361	Baghdad Governorate	22-1	49
1,185,727,523	208,151,165	977,576,358	Dhi Qar Governorate	41-1	50
913,380,613	102,274,746	811,105,867	Diyala Governorate	41-1	51
1,212,249,049	262,747,502	949,501,547	Babylon Governorate	41-1	52
166,081,051	129,615,946	36,465,105	Al Anbar Governorate	14-10-6- 5-2-1	53
683,256,805	223,900,926	459,355,879	Maysan Governorate	14-1	54
752,742,081	152,805,780	599,936,301	Wasit Governorate	14-1	55
789,582,275	110,710,711	678,871,564	Najaf Governorate	14-1	57
746,226,575	101,045,022	645,181,553	Diwaniyah Governorate	14-1	58
388,288,805	61,858,822	326,429,983	Muthanna Governorate	14-1	59
719,230,453	95,932,155	623,298,298	Karbala Governorate	14-1	60
175,448,607	144,115,065	31,333,542	Salah Al-Din Governorate	14-10-6- 5-2-1	61
7,399,206		7,399,206	State Council		62
401,183,756	1,386,989	399,796,767	Supreme Judicial Council of Iraq		63
19,029,197		19,029,197	Fedral Supreme Court of Iraq		64
133,107,616,412	33,048,506,408	100,059,110,004	Total		

Law No. 1 (Federal General Budget of the Republic of Iraq for the Fiscal Year 2019, No. 4529)

❖ The second demand: the Moroccan budget

The Ministry of Economy and Finance prepares, monitors and implements fiscal, credit, monetary and external financial policies. The Ministry is responsible for preparing tax and customs policies, monitoring their implementation, collecting revenues and paying public expenditures.

In 2002, the Ministry of Economy and Finance, in partnership with UN Women, developed a comprehensive program on “Gender Responsive Budget”. Morocco, together with Ecuador and Mozambique, is one of the three countries that have reached the third phase of the program. The Moroccan experience during this last decade has become internationally recognized and pioneered in this field. The 10-year progressive implementation of results-based budget programming has enabled it to produce important communications and ideas that will enrich the reform of the regulatory law of the finance law to ensure achieving all commitments to women's full enjoyment of their rights are met through the appropriation bill. The main factors that contributed to the success of the Moroccan experience in this field are:

- Quality of leadership and institutional management guaranteed by the Ministry of Economy and Finance.
- The launch of results-based budget reform in 2002 that is in line with the principles of gender responsive budget. The gender-responsive budget project in Morocco has been strengthened by institutionalizing the Gender Report that has been accompanying the Finance Law since 2005. This report is a means of assessing public policies in view of the different needs of the target population. By analyzing public policies and budgets according to gender and its impact on the target group and enhance the government accountability for commitments made in the gender equality and human development field and an investment budget targets indicator can be strengthened. Goal indicators for the various Ministries’ administrations are all means indicators or results, which remain effective compared with the objectives envisaged; but it should take into consideration the gender dimension, such as the amount of beneficiaries of training.

New indicators take into consideration the gender dimension, such as the number of gender-integrated administrations in programming their budgets.

The Ministry is mandated to support national efforts to achieve the Millennium Development Goals by strengthening cooperation with States, both with the funds, agencies and development programs of the United Nations system. In this context, it should be noted that the new UNDAF for the period 2012-2016 was signed in March 2011. The latter is the culmination of a series of consultations among all stakeholders, including government institutions, the UN system, multilateral organizations and civil society.

This framework represents an integrated United Nations response to national priorities and needs, including the Millennium Development Goals and commitments that the Kingdom has pledged to achieve by 2015, focusing on areas of intervention in which the United Nations has advantages, and on programming among United Nations agencies, funds and UN programs working in Morocco.

The UNDAF (2012-2016) is based on five areas of intervention that have been agreed on their importance and that they meet development requirements. These areas are reflected in enhancing the quality of education and training, improving the health and nutrition sector (especially for mothers and children), pursuing social and economic development, reducing poverty and inequality, promoting gender-responsive democratic governance, and protecting the environment and sustainable development. A budget of \$ 147 million has been allocated to finance the programs and activities of the scheme.

The draft law of the Kingdom of Morocco for the year 2019 to implement the third phase of the implementation of the

requirements related to gender integration in the budget depends on programs and performance, where five ministerial sectors were added in 2018 according to Prime Minister's circular No. 7/2018, bringing the number of ministerial sectors that adopt gender to reach 28 ministries.

Revenues in the 2019 budget of the Kingdom of Morocco (\$ 26.6) billion, equivalent to 253 billion dirhams; expenses 46.2 billion dollars, equivalent to 443 billion dirhams; and the number of members of the Western Parliament (395) deputies.

Women in the Maghreb constitute 50.6% of the total population of 33,848,242 million, according to the 2014 census. Gender mainstreaming leads to the involvement of all citizens, regardless of their gender, especially those affected, in increasing and strengthening their capacities and utilizing existing resources and possibilities.

This leads to achieving equality between all in the possibilities and opportunities of development on various penalties and to ensure social justice.

The adoption of a gender-responsive budget is one of the key guarantees to fill the gaps between policies and plans, and take into account gender implications when analyzing and monitoring revenues, expenditures, and allocations of the public budget.

This budget is perhaps one of the tools to measure the extent to which governments are committed to the implementation of their constitutional and legal obligations, and to achieve equality within society.

The Kingdom of Morocco outlined the 2019 Finance Act, which is gender-based. It included five ministerial sectors according to Prime Minister's circular No. (7/2018) to increase the number of

sectors supported in order to adopt the results-based budget from a gender perspective to 28 ministries.

Morocco seeks to achieve gender equality and programming in its applications in order to make it one of the most important pillars of the national development model.

Morocco went on to adopt a gender-sensitive budgeting information system to identify needs and indicators, adopt a gender-sensitive monitoring system by tracking resources within budgets, and support the Ministry of Economy and Finance to develop the necessary mechanisms for the success of its gender budget.

Even in terms of administrative and financial assessments, there have been efforts to institutionalize gender through the establishment of gender equality units at the DG level, as well as the printing of gender-sensitive publications and brochures.

At the institutional and legal level to achieve gender equality and combat violence against women, Morocco promulgated a law in 2017 on the establishment of the Commission for Equality and Combating All Forms of Discrimination against Women.

The Moroccan government has also signed several agreements with associations since 2018; it has supported 52 centers to listen to women victims of violence for a total of 12 million dirhams.

The work in these ministerial sectors aims to achieve gender equity and gender mainstreaming to make the latter part of the Moroccan development model.

Perhaps what can be seen on the Moroccan budget, it seeks to consolidate the culture and principles of gender equality in national institutions, and in the public policies of the Kingdom.

Gender mainstreaming is therefore required in most budget-related pamphlets, as well as performance assessment reports for several ministerial sectors.

It is worth mentioning that the Kingdom has endeavored to make continuous efforts for the process of institutionalizing gender, and to establish a gender equality unit at the level of local directorates, and the capacities of elected persons in local institutions are supported in relation to gender.

Third requirement: gender-sensitive budget indicators

Several indicators emerge to implement gender-sensitive budgeting.

1- The gender-sensitive budget tracks programs and results on the ground. They are a means of fulfilling national and international commitments to women. Many states are committed to gender equality; the majority of constitutions provide for equality of citizens before the law and prohibit discrimination against women. There were several human rights covenants (CEDAW) and numerous international resolutions implementing equality between men and women; many countries worked on the Beijing Platform for Action and the MDGs, but this theoretical commitment is not often translated into Actual practice, and into actionable plans. Gender budgets are therefore a meaningful tool, a basis for examining and demanding national commitment; it is a mistake to talk about gender budgets without the government's commitment to gender equality. Government commitment is the basis of accountability and analysis; CSOs represent lobbyists; but the absence of this commitment does not mean failure to analyze budgets, and the question of whether the commitment to equality is part of future plans. Thus, working on a gender-sensitive budget becomes both a means and an

objective; it is a means of holding the government accountable, demanding it to commit to issues of social justice and equality; and a goal towards monitoring performance and the extent of government commitment.

- 2- An indicator to measure the impact of financial reform and the financial changes taking place within the state's economic system; including those related to structural reform and economic stabilization programs from a gender perspective. Macroeconomists often ignore the effects and different ways in which economic policies affect both men and women; they promise that the collection of public revenues and the imposition of taxes equally affect citizens. The feminist analysis of the economy conclusively shows that women are affected differently, and that the effects are different even among women themselves. Poor women and female heads of households are the most affected by any financial reform decisions that require such things as cutting subsidies on basic services, imposing new taxes, or charging fees. Or additional VAT and other decisions that are economically beneficial but not in favor of women. It is necessary to study and evaluate the impact of all these measures, particularly the difference in impact between men and women. This is an important indicator of the target group, affected by new fiscal and monetary policies.
- 3- Economic Value of Women's Informal Work: Since the mid-1970s, interest in the economic value of informal women's work has emerged at the hands of feminist economists, who chose to pay attention to the fact that women's real work and their actual contribution to the national economy are located in a gray area with no official accounts. Highlights, particularly in the informal sector, and in unpaid household chores. These claims gained momentum with the Fourth World Conference on Women in Beijing (1995), whose action plan explicitly

called for non-traditional statistics such as the time use survey to highlight women's participation; The so-called (National Support Accounts), which try to monitor the contributions of both men and women outside the formal labor market. This great effort, which aims primarily to recognize the value of work to be reflected in the form of benefits, entitlements, services and social security, has no benefit without being reflected in the state budget, without taking on a legal character of mandatory character.

Despite opposition to the feasibility of recognizing the value of important work done by women, specifically in areas such as unpaid family work, care of children, the disabled and the elderly, and other tasks performed by women play a much greater role than men in most societies; If economic value is not given to this work, it is necessary to take into account participation in order to ensure social justice.

4- Prioritizing spending from a gender perspective: As a result of different roles and different gender needs, of course, different priorities arise for both men and women in public spending. Women bear many of the social welfare burdens of caring for children, the disabled and the elderly; women have less access to the formal labor market and less access to public life, cultural, political, economic and other activities. Despite the similarities of women's priorities in different parts of the world, there are distinct characteristics of each country, and even a geographical location, and place of residence. It is therefore necessary to examine the priorities of women in different locations and compare them with public spending. For example, women in a village may find it a priority to provide a good way to get home-made products to market in a timely manner, while others find that establishing a school for male boys is more important, or that creating a literacy and

adult education classroom is a priority. Gender-sensitive in understanding and responding to different priorities in spending. Improving the equality of men and women should therefore be a permanent goal of any development strategy. Since government budgets are one of the most important government policies that emanate from this strategy and facilitate its implementation on the ground, it is the best starting point for any initiatives to promote gender. In developmental activities in particular. For many researchers on gender and women's development, gender budgets have many benefits that can be grouped into two groups:

Group I: Benefits for all countries without exception:

- a- Allowing broader participation of women in budget discussion and related issues during preparation, approval, and evaluation helps advance financial reform.
- b- Achieving equality between men and women in society through gender budgeting will promote good governance practices such as integrity, financial transparency, and accountability; this is, of course, due to the assumption that greater margins for women in the management of political, public economic affairs, policy and decision-making circles Provides a more positive and healthy working atmosphere.

The second group: There are benefits to the least developed countries in the world only, namely:

- a- Achieving equality between men and women with the help of gender budgets would reduce the costs and burdens of development often borne by the poor and marginalized in society, and increase the effectiveness of policies and strategies to combat poverty.
- b- Achieving equality between men and women with the help of gender budgets will eliminate gender disparities and

disadvantages, particularly for the poorest of the less developed countries; it is natural that gender-sensitive budgets increase resources and opportunities to enable the poor (the majority of women and children) to access their basic rights. Education, health care, social welfare. It is not surprising that the United Nations puts the fight against poverty at the forefront of its goals for the new millennium; working to make government budgets more balanced on gender issues has many advantages and benefits that justify launching initiatives and mobilizing all efforts to achieve this.

Analyzing and understanding the impact of gender-sensitive budgeting on the needs of all social groups, achieving equitable distribution of available resources according to the actual equality of each community group, re-prioritizing expenditure in terms of its social, economic and political impacts, and redesigning development programs and plans To a state of equality among all members of society and to the optimal utilization of available financial resources. A budget that does not take into account the needs and aspirations of both sexes will perpetuate gender disparity.

Conclusion and Conclusions:

The budget is the most important government tool for formulating and formulating policies. It is an important and necessary plan for economic and social development in the country. It determines equal opportunities for men and women. It reflects the trends and policies the government intends to pursue in the areas of spending, revenue collection, setting priorities for action over the next year, and how to manage and channel resources towards achieving the objectives of various government policies. The importance of the public budget is increasing in light of its

relevance to the tasks of the human and Iraqi economy, which require better investment of resources and efficient use of them.

Gender-responsive budgeting is an important mechanism for achieving gender equality. Countries aiming to achieve this equality have sought to adopt this type of budget.

It is worth mentioning that achieving sustainable development within societies requires financial budgets that support development plans and their implementation on the ground without sustainable development being just strategies; not to mention that entering into agreements and signing international strategies requires practical steps on the ground. In order to translate those strategies and policies into reality on the ground. The most important findings of the research are:

- ❖ Allowing broader participation of women in budget discussion, related issues during preparation, approval, and evaluation helps advance financial reform.
- ❖ Achieving equality between men and women in society through gender budgeting will promote good governance practices such as integrity, financial transparency, and accountability; A more positive and healthy working atmosphere.
- ❖ Gender-sensitive budgets are a requirement for sustainable development. Sustainable development cannot be talked about without a gender budget.
- ❖ Gender budgets are not women's budgets; they are important tools for achieving social justice and maintaining the stability of societies.
- ❖ The gender-sensitive budget requires that traditional methods such as budgeting items be left to the modern methods of budgeting.

- ❖ The Iraqi budgets were not gender responsive despite the financial allocations that appeared within the 2019 budget.
- ❖ The experience of applying the gender budget has proved successful in many countries, including the Arab Maghreb.
- ❖ The implementation of the gender-sensitive budget requires political will to achieve justice and equality within society and eliminate forms of discrimination, and go through time periods of implementation.
- ❖ International institutions have an important role to play in encouraging governments to adopt a gender-sensitive budget.
- ❖ Civil society organizations play an important role in lobbying governments to adopt a gender sensitive budget through its active participation in the preparation, monitoring and evaluation of these budgets according to approved international indicators.

Recommendations

- ✚ The need to move to the budget of programs and performance, and leave the budgets of the items; which have been unable to assess and track the funds lost over the previous years.
- ✚ The Iraqi state should gradually shift to a gender-responsive budget by starting in sectors directly related to sustainable human development.
- ✚ There should be a central committee representing Iraqi women who will sign a memorandum of understanding with the State Budget Department when implementing the gender responsive budget.
- ✚ Civil society organizations should exercise their role within Iraqi society as lobbying groups in adopting a gender budget.
- ✚ The Iraqi government program should include the transition to program and performance budgeting and gender-sensitive budgeting.

- ✚ In light of Resolution 1325, it is necessary to expand awareness and training programs for government institutions and public officials on gender-sensitive budgeting.
- ✚ The prospective census is an urgent necessity; its specialists should be aware of the gender-sensitive budget and its future requirements.
- ✚ Cooperation between civil society institutions and government institutions in the development of social programs in order to select the most affected groups within civil society.
- ✚ There should be publicity and awareness campaigns carried out by civil society institutions and in cooperation with international actors on gender sensitive budgeting.
- ✚ All programs aimed at achieving equality between men and women should include attention to gender-sensitive budgets.
- ✚ For gender-sensitive budgeting to succeed, it is essential that fiscal and monetary policies be transparent and governance in order for CSOs to play their role in monitoring and evaluation, and to avoid mistakes when contributing to preparation.
- ✚ Activating cooperation with international organizations and benefiting from international experiences to implement gender sensitive budget.
- ✚ Raising awareness of the segments of society in general and students of universities and schools in particular about the concepts of the budget and how to prepare and what is their real role in the preparation of the general budget.