

Insights on the Components of Smart Governance for Government Units in Iraq

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The research aims to diagnose the components of smart governance and the extent of its contribution to the effectiveness and efficiency of government units and to evaluate their components in government units and their work environment in Iraq. The research identified the components of smart governance for government units as accounting standards, unconventional policies for budget preparation, government finance statistics manual (GFSM), electronic accounting information systems, intellectual capital. The research concluded that the Accounting and Control Standards Council in Iraq did not establish any accounting standard for government service units, and that the use of the cash basis in the government accounting system and preparing the budget in accordance with the traditional trend in Iraq contributed to reducing performance efficiency and increasing cases of financial and administrative corruption. The research identified the components of smart governance for government units as accounting standards, unconventional policies for budget preparation, government financial statistics manual (GFSM), electronic accounting information systems, and intellectual capital. The research showed that the Accounting and Control Standards Council in Iraq did not establish any accounting standard for government service units, and that the use of the cash basis in the government accounting system and preparing the budget in accordance with the traditional trend in Iraq contributed to reducing performance efficiency and increasing cases of financial and administrative corruption. In addition, electronic accounting was not applied, which was the reason for the delay in the presentation of the final accounts, the settlement of advances granted, and distortions in reports after their approval.

Key words: *Governance, Government, Smart governance.*



Introduction

Several countries and organisations seek to adopt principles and techniques to develop public services in order to shift them from traditional services to developed ones and to be able to fulfil the expectations of members of society. Public sector governance is an urgent requirement, for its positive role to ensure the optimal use of available resources and appropriate disclosure of essential information for stakeholders, encourage ethical behaviour, support the reputation of organisations, comply with laws, increase the efficiency and effectiveness of organisations and direct organisations activities. It also ensures that their goals are achieved through activities that guarantee government credibility, and justice in providing services and ensuring appropriate and ethical behaviour for government officials, to reduce the risks of financial and administrative corruption. The fact that organisations continue to work to achieve their goals within accelerating variables is not possible through making limited improvements that do not meet expectations, so there has become a need to utilise methods and techniques to bring about fundamental changes. A qualitative shift takes place in the work environment, culture and structure of organisations and in the traditional means of their work. However, smart governance is considered as one of the ways to enhance governance.

The research problem is that there is a decrease in the level of services provided by government units in Iraq, as well as suspicions of financial and administrative corruption. Moreover, because there is increased use of computer and communication technologies as well as international professional advice, it urges the adoption of new methods that enhance governance. However, in order that smart governance is one of those means, it still requires more study to benefit from it locally. Therefore, the research problem arises through a set of questions about the elements of smart governance, how the components of smart governance can contribute to the control, effectiveness, and efficiency of government units, and what the determinants of smart governance are, and the extent of the availability of smart governance components in the work environment of government units in Iraq.

Research Methodology

The research population is the ministries and bodies not linked to the centrally funded ministry, represented by the final accounts issued by the Ministry of Finance, and approved by the Federal Board of supreme audit for the period from 2004-2011, the reports of Commission of Integrity and Federal Board of the supreme audit.

The research aims to diagnose the components of smart governance and the extent of its contribution to the effectiveness and efficiency of government units. Furthermore, it identifies the determinants of smart governance and evaluate the components of smart

governance in government units and their work environment in Iraq. The research hypothesis is as follows:

"Smart governance requires a number of components, which are not adequately provided in the working environment of government units in Iraq".

Literature Review

Several studies (Gaule et al., 2015, Sharaf et al., 2020) aimed at setting standards and proposing a set of indicators to demonstrate the manifestations of smart public governance that enables the provision of high-quality and timely services that meet the needs of citizens. It relied on an analysis of scientific literature as well as discussions with government experts. However, the study concluded that smart governance has four dimensions: (1) dynamic strategy, which depends on two elements: insight, strategic sensitivity, (2) resource flexibility, (3) after cooperation across the sector and includes three elements: facilitative leadership, platforms for cooperation and shared responsibility, and (4) after the cooperation between institutions, which includes two components, interaction, coordination and participation in competencies. However, the fourth dimension is citizen empowerment, which is achieved through two components: opportunities for participation, trust, and feedback.

The study by Scholl and Scholl (2014) aims to identify fields and components of smart governance implementation. It adopted the relevant academic knowledge and concluded that its application fields are: budget, control, and evaluation, electronic government and simplification of procedures, security, and confidentiality, infrastructure repair, electric transmission, participation and cooperation, open data, open government, transparency, and accountability. However, the components of smart governance are standards, policies, systems, information, and intellectual capital. Therefore, what distinguishes this research is the application of the results of those studies related to the components of smart governance in government units in Iraq and the identification of their determinants.

Smart Governance

Governance in the public sector is a set of processes and structures implemented by senior management to direct, manage and monitor the organisation's activities towards achieving its goals. It relates to the means by which goals are set and achieved by carrying out activities that guarantee the credibility of the government unit, justice in providing services, and ensuring appropriate and ethical behaviour for government officials to reduce the risks of financial and administrative corruption. However, public sector governance has several principles: accountability, transparency, integrity, and equality (IIA, 2012). As for smart governance, it is known as governance that enables the social system and its dependencies to



work rationally in the use of internal and external resources effectively, in a rapidly changing and complex environment, and to take appropriate and practical decisions related to specific circumstances in order to create a shared value (Abid, 2017). Alternatively, it is an acronym for an integrated set of principles, factors, and capabilities that are a form of governance that is eligible to deal with the conditions and requirements of a knowledge society (Scholl & Scholl, 2014). The components of smart governance, according to Scholl and Scholl (2014), are standards, policies, systems, information, and intellectual capital. Therefore, smart standards are needed to discover and test new solutions. Likewise, smart policies are resilient as well as timely, actionable information and intellectual capital. Based on the preceding, smart governance in government units can be defined as a set of standards, policies, systems, information and intellectual capital, which guarantee the transparency, accountability, integrity and fairness of government units, in the disposal of the resources available to them, efficiently and effectively.

The Components of Smart Governance

Accounting Standards

Adherence to reliable and recognised standards is necessary to obtain a fair presentation of the financial statements (IFAC, 2001). The International Public Sector Accounting Standards Board (IPSASB) is drafting standards for government units. It has set 40 criteria according to the accrual basis and one criterion on the cash basis, including compulsory and optional disclosures that are encouraged to adhere to them. However, standards on an accrual basis contribute to achieving benefits (Sanderson & Van, 2008): improving internal control and transparency, providing comprehensive cost information, improving consistency and comparability of financial statements, and aligning with accounting best practices.

Budgeting Policies

Traditional Budget

The traditional budget is one of the oldest types of government budgets, and it is called the budget for items because it focuses on the budget items and the credits that are monitored and adherence to its terms when spending these credits.

However, there is criticism directed against traditional budget (Sultan & Hussein, 2018) that the allocated funds are not related to a program or plan, the lack of means to monitor what programs have been implemented, and it focuses on inputs without attention to outputs and the relationship between them, and thus it is not possible to identify the efficient use of economic resources and the goals for which they were allocated.



Program and Performance Balance

Accordingly, the funds are distributed according to the program or the field of employment, and the nature of the activities performed by the program. Its purpose is to align spending with program goals (Petroia, 2017).

Zero-Based Budgeting

Zero-based budgeting offers a better approach to dealing with traditional budget defects. It does not start from the previous year's budget level. Instead, the current processes are studied, and the continuation of the process or activity must be justified on the basis of its usefulness and need to achieve the government's goal (Fong & Kumar, 2002).

Government Finance Statistics Manual (GFSM)

It is an electronic statistical accounting system linked to the Internet to meet the information needs of government units and in a manner consistent with the international tab of government financial statistics. However, the definitions contained in the guide include internationally accepted economic justifications and principles. It covers all entities that perform economic functions of government, and this manual uses the accrual basis (Crisan & Fulop, 2014). It aims to analyse government contributions to total demand, investment and savings, and the impact of fiscal policy on the economy, and evaluate the effectiveness of spending on poverty alleviation, the sustainability of fiscal policies, net debt, net wealth, and emergency claims on the government. A comprehensive conceptual framework is available for preparing appropriate reports for the analysis and evaluation of financial policy (IMF, 2014). The GFSM Guide strengthens the role of auditing accounts and financial operations and that it was carried out according to correct procedures, and there was no fraud. It contributes to the development of the government accounting system through the availability of data and information that achieve accountability and transparency about public funds and the operations of government units (Khazali & Al-Musawi, 2017).

Accounting Information

Accounting information is all quantitative and non-quantitative information that relates to economic events, and that is processed and reported in the financial statements by accounting information systems, which are either manual or electronic systems (Bodnar & Hopwood, 2010). The electronic accounting information system has several benefits, including speed in entering data, processing and preparing reports, accuracy and lack of errors, efficiency, and effectiveness in reducing procedures and exchanging information easily and not repeating

stored data, reliability, security, and self-censorship represented in the difficulty of amending documents, invoices and reports after printing them (Al-Musawi, 2016).

Intellectual Capital

Intellectual capital is more important than physical capital in directing the company's other resources, especially in the era of informatics (Edvinsson & Milone, 1997). It can be divided into Human Capital which is the repository of knowledge, skills, and buried (implicit) capabilities in the working individual that results from natural talent and subsequent investment in education, training, and experience (Liebowitz, 2004). As for the structural capital (Structural Capital). Relational capital is the knowledge that exists with clients, and it is, therefore, necessary for the organisation to acquire this knowledge in order to complete its intellectual capital through achieving customer satisfaction and loyalty (Edvinsson & Milone, 1997). The interaction of these three types of intellectual capital contributes to making good utilisation of resources and competencies and combining them in an effective way.

The Determinants of Smart Governance in Government Units

The determinants of smart governance are the monetary basis, e-government, and inter-unit cooperation. The continuation of government units using the monetary base without the accrual basis in most developing countries would lead to the lack of improvement and development of the budget system, and the continuation of government units using the traditional budget (OUDA, 2003). As for the electronic government, the World Bank has defined it as the utility of information and communication technology, the Internet, and mobile computing, in order to increase the efficiency, effectiveness, and accountability of the government, with regard to public services for citizens, in order to support procedural systems to reduce corruption. Accordingly, the government has established several relationships: the government's relationship with citizens, the government's relationship with the government, and the government's relationship with business organisations (Mahmoud & Abdullah, 2017). As for cooperation between units (joint work), it is done through the exchange of resources between the various government units. Two requirements for cooperation can be identified: platforms for cooperation, coordination and skill-sharing (Abid, 2017).

Results

Accounting Standards

The Accounting and Controlling Standards Board in Iraq (chaired by the Federal Board of supreme audit) is responsible for setting, studying, developing, and approving accounting and

controlling standards. However, the board issued 14 accounting rules related to economic units and does not include service government units. Failure to provide accounting standards for government units is due to the use of standardised accounting systems that have led to the rigidity of accounting work as well as a deficiency in the work of the Council of Standards and Oversight. As the last rule (standard) for economic units was established in 2001, it did not establish any accounting or controlling standard for government service units.

Government Budget

The budget is prepared according to the traditional trend in which expenditures are classified according to the type of expense (employee compensation, service requirements, commodity requirements, maintenance of assets, capital expenditures, grants, subsidies, debt service, interest, and other expenses, liabilities, contributions and external assistance, special programs, social welfare) which are distributed according to government units represented by ministries and units not affiliated with the Ministry (Al-Waqi'at Al-Iraqiya newspaper, 2019). According to Al-Saabri and Al-Saadi (2013), the budget in its traditional form has contributed to wasting public money and exacerbating the problem of financial and administrative corruption in Iraq. Program budget and performance is the best way to prepare a budget in Iraq, in which the best allocation of resources is made, and support for oversight mechanisms. The researchers agree with the opinion that the budget according to the traditional basis has contributed to the waste of public funds, through its lack of interest in adopting specific standards in the distribution of funds between aspects of spending, and thus can not identify the efficiency of the use of that money. Also, its great emphasis on the fact that the units did not exceed the credits allocated to them made it lose the flexibility to implement more important or priority programs. It also does not allow the ability to determine the cost of a specific program that may be involved in its implementation by more than one government unit.

Accounting Systems

The governmental accounting system in Iraq is based on the Financial Administration and Public Debt Law No. 95 of 2004 amended, and it was issued by the Accounting Department of the Ministry of Finance, which issued instructions that define the rules and foundations of this system. These units exercise their duties independently under the supervision of the Supreme Head of the Department and the Accounting Department of the Ministry of Finance.

This System Adopts Several Financial Statements (Ministry of Finance, 2013)

1-Budget Execution Account Statement: Includes revenues (taxes, stamps fees, training, and qualification services fees, returned salaries and rewards, miscellaneous income),

expenditures (employee compensation, commodity requirements, service requirements, maintenance of assets, various other expenses, non-financial assets), and an annual surplus or deficit is extracted.

2-Cash Flow Statement: It includes the cash balance in 1/1, to which sources (financing from the Accounting and Revenue Department) are added, and uses (expenses) are taken into account, taking into account the change in debtors, creditors, and trusts.

3- Statement of Balances of Investment Budget Project Accounts: These include accounts receivable (cash balance recycled, cash at banks, final expenses, advances), accounts payable (current accounting department, final revenue, cash balance recycled).

4- Financial position statement: the debtor side includes: financial assets (money, advances, debtors), systematic counterparty calculations (fixed assets, inventory). As for the creditor side, it includes financial liabilities (trusts, creditors), the accounting department's current account (balance in 1/1 + reinforcements during the year + revenue during the year - expenses), systematic counterparty calculations payable accounts (fixed assets, inventory), investment budget. The government accounting system in Iraq depends on the monetary basis for recording income and expenses. As the affirmation of that came in accordance with Articles 11, Paragraphs A and 12, Paragraph A of the Accounting Assets Law, and also in the Financial Management Law. Al-Saabri and Al-Saadi (2013) showed that the government accounting system in Iraq suffers from a number of weaknesses, including:

- **Failure to Report Fixed Assets of All Kinds, Which Leads to Difficult Control:** Financial performance overlaps between financial years, which makes it difficult to assess the adequacy and effectiveness of the government's financial performance and the difficulty of determining the cost of services.
- **Failure to Report Government Obligations Towards Others:** The researchers believe that the use of the cash basis in the government accounting system and preparing the budget according to the traditional trend are among the most important causes of the weaknesses above, as well as its effect in reducing performance efficiency and increasing cases of financial and administrative corruption in government service units.

Accounting Information Systems

At the beginning of 2020, the Ministry of Finance announced the final accounts of the Iraqi government for the year 2013, while the Federal Board of the supreme audit completed the auditing of the final accounts for 2011 based on its report in April 2014 which is the last time in this regard. However, a number of observations have been made in this report on the final accounts of the Iraqi government, including cash advances that have not been extinguished

from 2004-2011, and they are of two types, as for cash advances without an allocation covered in the budget. It is either to implement decisions or to cover salaries and differences, or amounts that have been wrongly classified on this account. Whereas, these amounts represent ongoing financing for the beneficiary administrations, as they exceed the allocations of those administrations. It amounted to 13,137 billion dinars as of 31/12/2011, and it constituted 19% of the total advances granted for the years 2004-2011 as in Table (1):

Table 1: Cash advances that do not have an allocation in the budget and have not been amortised (suspended) for the years 2004-2011 as they are on December 31 2011 (amounts in billions of dinars)

The year	Granted advances	The remaining balance	The ratio of remaining to granted
2004	22,357	1,486	6.6%
2005	10,020	258	2.6%
2006	3,542	523	15%
2007	3,653	866	23.7%
2008	9,441	962	10%
2009	4,216	2,172	51.5%
2010	3,037	(2,211)	73%
2011	12,694	9,081	71.5%
Total	68,960	13,137	19%

As for cash advances that have an allocation in the budget, in an advance that has not been settled, as well as the lack of priorities showing its source and the year it belongs to which it reached 4,786 billion dinars and the table (2) shows its details.

Table 2: Cash advances that had an allocation in the budget and had not been amortised (suspended) for the years 2004-2011 as they were on December 31, 2011 (amounts in billions of dinars)

Account name	The balance	Budget type
Advances simple credits	4,092	Investment Budget
Advances of external remittances	694	Current budget
Total	4,786	

Rolling advances were from 2010 and increased in 2011. The necessary measures were not taken to settle them. Most of these advances are suspended or exploited by beneficiaries without being matched by returns for projects or the purposes for which they were granted. It amounted to 73,003 billion dinars (Ministry of Finance, 2014). It is according to its type as in Table (3).

Table 3: Cash advances that had an allocation in the budget and had not been amortised (suspended) for the years 2010-2011 as they were on December 31, 2011, as per the type of advance (amounts in billions of dinars).

Account name	The balance	Budget type
Advances in the implementation of business and services	15,138	Current budget
Other temporary advances	22,997	Current budget
The delegate's predecessor	141	Current budget
Salary advances	126	Current budget
imprest account	313	Current budget
Advances in documentary credits	7,399	Current budget
Advances in initial payments	224	Current budget
Other temporary advances	9,138	Investment Budget
imprest account	994	Investment Budget
Advances in documentary credits	13,637	Investment Budget
Advances in initial payments	1,671	Investment Budget
Advances to contractors	1,225	Investment Budget
Total	73,003	

The credit of the (current department of accounting) account balance appears in a number of departments owed, other than its creditor nature. This is due to the increase in the expenses of these administrations over the amounts funded by them, through the utilisation of the cash balances in the accounts of trusts, revenues and other credit accounts. Make adjustments to a number of review balances for a number of state departments in the copy of the decentralised department or the unification department without modifying the other copy, and sometimes using white ink, which indicates that there is no coordination between the two departments while making the adjustments. There is the presence of scratching and delisting in a number of consolidation records in the decentralised system department. The Federal Board of supreme audit considered that there is a weakness in the information system in the Accounting Department/Ministry of Finance, in controlling the amounts funded for the governorates, determining the implementation results at the level of implemented projects, and identifying the effectiveness of departments in exploiting the allocations and funds that were available to them (Ministry of Finance, 2014). As for electronic accounting information systems, the Federal Board of the supreme audit indicated in its annual report for the year 2018 that there are no reliable databases in the introduction of electronic systems in the departments subject to control, as well as the limited use of automation in the financial and accounting practice (Court of Financial Supervision, 2018). The researchers believe that the lack of application of electronic accounting information systems in government units in Iraq is a major reason for the delay of the Ministry of Finance's presentation of the final accounts of the Iraqi government, the overrun of budget allocations through the use of advances

accounts, the delay of government units for a period that may reach for several years in settlement of granted advances and the exploitation of trust account balances, and other accounts to increase government unit spending, make adjustments and distortions to accounts, records, auditing scales and reports after approval, and poor coordination between government units and the Ministry of Finance and its supervisory departments.

Intellectual Capital

Government units have intellectual capital, like any other organisation, and it consists of three forms, as mentioned above, human capital, structural, and relationships.

Human Capital

Several studies related to human resources recruitment systems in government units in Iraq have shown that they suffer from several disadvantages. However, a study of the Federal Board of the supreme audit showed that one of the most important causes of financial and administrative corruption is the weakness of these systems and their violation by appointing officials to their relatives who are not competent, weak qualifications of holders of some leadership and administrative positions (Federal Board of the supreme audit, 2014). Furthermore, the Federal Board of the supreme audit has identified a weakness for some administrative and accounting cadres in the departments subject to supervision (Federal Board of the supreme audit, 2018). In addition, the instructions sometimes contribute to discouraging workers from developing and training, as the Ministry of Finance instructions for 2019 prevented the holding of courses and conferences if the public treasury bears part or both of its expenses (Ministry of Finance, 2019), whereas some laws had negative effects on retaining expertise and competencies, the retirement law of 2019 reduced the retirement age from 63 to 60 years.

Structural Capital

A number of studies have shown that working methods in quite a few government units are random in providing services and completing transactions, not being bound by the laws. The Federal Board of the supreme audit pointed to an unjustified increase in routine procedures, delay in completing transactions, weak oversight procedures preventing the occurrence of violations, delay (or lack of implementation) of what is contained in the reports of the regulatory authorities, weak accountability measures for government officials (Federal Board of the supreme audit, 2014). Capital relations:

It is the responsibility of government units to provide satisfactory services to citizens. However, the reality of the services provided in Iraq has witnessed a deterioration in quite a

few of them, which prompted citizens to demonstrate asking for electricity, essential services, health, and other services. A study of the Federal Board of the supreme audit on the perceptions of corruption in Iraq indicated the existence of various forms of financial and administrative corruption such as bribery, fraud, and forgery, embezzlement, exploitation of the position, illicit enrichment, waste of public funds (the Federal Board of the supreme audit, 2014).

Therefore, the existence of this corruption reflects negatively the services provided by government units, both in quantity and quality, as well as the satisfaction of citizens and relevant authorities. The researchers observe that there is a lack of interest by government units in the formation or growth of their intellectual capital with its three components (human, structural, and relational), which is negatively reflected on their services provided and on the efficient utilisation of the resources available to these units as well as cases of financial and administrative corruption, and indicators of lack of interest:

- 1- The human resources operating in government units do not have the necessary competence and qualifications sufficient to accomplish the tasks of these units.
- 2- The instructions and laws in government units do not contribute to raising the performance efficiency of workers.
- 3- The services provided are characterised by delays and duplication of procedures.
- 4- There is a lack of interest in citizen satisfaction with the services provided.

The Electronic Government

The government provides citizens with a number of electronic government services, such as renewing a driver's license, passport, national card.

However, these service sites are criticised for being able to view information and procedures without completing the transactions themselves, which reflect a limited role for e-government in Iraq. Iraq ranked 141 in the United Nations e-government development index for 2016 (Integrity Commission, 2017). The researchers believe that the lack of the spread of e-government services in Iraq contributed to the increase in cases of financial and administrative corruption as well as the lack of rationalisation of the use of financial and human resources. As the expansion of e-government services in Iraq can contribute to:

- 1- Reducing direct contact between citizens and workers in government units and thus reducing cases of financial corruption.
 1. Rapid service delivery through reduced procedures for service delivery.
 2. Reducing tax and fee evasion cases.
 3. Transparency, which is one of the pillars of governance.



4. Monitoring the costs of government activities and projects, monitor their progress and quickly address any delay in achievement.

Cooperation between Government Units

The joint work was limited to a number of oversight bodies with some government units. The Federal Board of the supreme audit has adopted the method of intersecting information with the state ministries (The Federal Board of the supreme audit, 2018). As for the Integrity Commission, it coordinates with a number of government agencies on the requirements of preparing recovery files to claim Iraq's smuggled money and recovering convicts (Integrity Commission, 2019). The researchers believe that there is a lack of cooperation platforms that include common databases of government agencies on the one hand, and with regulators on the other. As common databases reduce administrative and financial corruption and achieve efficiency in the use of financial and human resources through:

1. No duplication of data entry and implementation of the procedure more than once.
2. No delay in taking deterrent measures against violators and referring them to court.

Conclusion

The components of smart governance for government units are accounting standards, unconventional budget preparation policies, government financial statistics manual (GFSM), electronic accounting information systems, and intellectual capital. IPSASB contributes to improving internal control and transparency, providing comprehensive information, and improving the consistency of financial statements. The preparation of the budget according to the program or zero budget enables the various authorities and the public to evaluate the activities of government units, and achieve the optimal utilisation of resources. The Government Finance Statistics Manual (GFSM) enhances the role of oversight and contributes to the development of the government accounting system and the development of resource management foundations. Electronic accounting information systems contribute quickly to data entry and processing, error detection, flexibility in reporting, difficulty in adjusting documents, and reports after approval. Intellectual capital enables units to achieve development and to efficiently use resources and competencies. There is a lack of interest in intellectual capital in government units represented by a decrease in the efficiency of working human resources and the level of services provided, as well as a lack of interest in citizen satisfaction. The e-government in Iraq has a limited role in the delivery of services. Cooperation and coordination between government units, on the one hand, and between them, and regulatory agencies, on the other, are weak and this is due to the lack of cooperation platforms that include common databases.



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