عملية إعداد الموازنة وأثرها على إدارة عمليات العمل في المؤسسات الحكومية

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The Process of Budget Preparation and Its Impact on Managing Work Processes in Government Institutions

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الملخص

إن الهدف الرئيسي لهذه الدراسة هو التحقيق في أثر عملية إعداد الموازنة على كفاءة إدارة العمليات الإدارية (BPM) في المؤسسات الحكومية بإقليم كردستان، بالاعتماد على البيانات الواردة في تقرير مراجعة موازنة عام 2025. ولتحقيق هذا الهدف، تَمّ استخدام نموذج كمّي وصفي تحليلي، وجُمِعت البيانات من خلال الاستبيانات، والمقابلات مع الخبراء، ومجموعات التركيز.

تؤكد النتائج الإحصائية بوضوح أن لعملية إعداد الموازنة (من خلال التوجيهات الواضحة وتوفير البيانات) أثراً إيجابياً كبيراً على إدارة العمليات الإدارية.($R^2 = 0.427$, $p < 0.001$)

علاوة على ذلك، كشف تحليل نموذج الوساطة أن مبدأ "القيمة مقابل المال (VFM)" يتوسط العلاقة بين إعداد الموازنة وكفاءة العمليات بشكل قوي وإيجابي، مما رفع معامل التحديد الإجمالي إلى.$R^2 = 0.694$

ورغم هذا الأثر الإيجابي، تسلط النتائج الضوء على عدة عقبات جوهرية؛ تشمل الاعتماد المفرط على النموذج المركزي التنازلي (من الأعلى إلى الأسفل)، وغياب المشاركة التصاعدية الحقيقية (من الأسفل إلى الأعلى) من قِبل الوحدات الإدارية، ونقص الدورات التدريبية المتخصصة للموظفين (بمتوسط حسابي بلغ 2.41)، مما يبطئ الانتقال نحو نظام الموازنة القائمة على الأداء. وتخلص الدراسة بتقديم عدة توصيات لصناع القرار لتنفيذ إصلاحات جذرية في النظامين المالي والإداري، وتحديث عمليات العمل لتعزيز جودة الخدمات والحد من البيروقراطية في الإقليم.

Abstract :

The primary objective of this study is to investigate the impact of the budget preparation process on the efficiency of Business Process Management (BPM) in the government institutions of the Kurdistan Region, drawing on data from the 2025 budget review report. To achieve this objective, a quantitative descriptive-analytical model was employed, and data were gathered through questionnaires, expert interviews, and focus groups.Statistical results clearly confirm that the budget preparation process (through clear guidelines and data provisioning) has a significant positive impact on Business Process Management ($R^2 = 0.427$, $p < 0.001$). Furthermore, the mediation model analysis revealed that the principle of "Value for Money" (VFM) strongly and positively mediates the relationship between budget preparation and process efficiency, increasing the overall coefficient of determination to $R^2 = 0.694$.Despite this positive impact, the findings highlight several

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fundamental obstacles. These include an over-reliance on a centralized top-down model, a lack of genuine bottom-up participation from administrative units, and a deficiency in specialized training courses for employees (mean score of 2.41), which slows down the transition toward a performance-based budgeting system. The study concludes by presenting several recommendations for decision-makers to implement radical reforms in the financial and administrative systems, and to modernize business processes in order to enhance service quality and reduce bureaucracy in the region.

1. Introduction

In the contemporary world of public administration, a budget is no longer merely an accounting tool for recording revenues and expenditures; rather, it serves as a strategic roadmap for governments to achieve economic, social, and administrative goals. Public institutions in the Kurdistan Region operate within a complex administrative framework where service delivery is directly linked to the financial resources allocated through the budget. The budget preparation process is considered the first and fundamental phase of the budget cycle, during which priorities are defined and resources are distributed. When this process is built on a scientific foundation, accurate data, and proactive planning, it exerts a direct and positive impact on Business Process Management (BPM) within institutions. Business Process Management is a key factor in reducing bureaucracy, accelerating transaction processing, and enhancing efficiency and transparency. From this perspective, financial formulation is viewed as a driving force for administrative reform, as no business process can achieve its objectives without adequate financial support.

Despite the significance of this subject, government institutions frequently encounter numerous obstacles during budget preparation. These include ambiguities in guidelines, a lack of timely and necessary data and information, and a deficit in genuine bottom-up participation from administrative units. These issues not only lead to distortions in financial planning but also reflect immediate negative consequences on daily business processes, resulting in project stagnation and delays in handling citizens' affairs. When financial allocations are not based on the actual needs of departments, directorates are forced to execute business processes inefficiently or at a lower quality, thereby creating a gap between the government's strategic plans and the reality of implementation.

Consequently, the current study attempts to provide a deep and academic analysis of the relationship between the budget preparation process and its impact on Business Process Management. Rapid changes in global financial and administrative systems require institutions in the Kurdistan Region to transition from traditional budgeting methods toward advanced models that prioritize results and value. The core problem of the study is encapsulated in the following question: "How does the budget preparation process in the institutions of the Kurdistan Regional Government impact Business Process Management?"

To answer this fundamental question, the study highlights critical indicators such as the availability of clear guidelines, the provision of data and information, process design and mapping, the availability of skilled human resources, the provision of continuous training, the implementation of the Value for Money (VFM) principle, and ultimately, acting upon financial audit reports. Investigating these variables provides an opportunity to understand the various stages of planning and follow-up. Awareness and understanding of these relationships will greatly assist decision-makers and administrative leaders in implementing genuine and sustainable reforms, aiming to enhance administrative quality, reduce financial waste, and restructure business processes in a manner that delivers maximum services with minimum costs to the citizens of the Kurdistan Region.

2. Literature Review

2.1. The Concept of Budget Preparation in the Public Sector

Budget preparation in the public sector is a complex political, economic, and administrative process in which decisions are made regarding the allocation of limited financial resources among the unlimited needs and demands of society. Within the framework of public administration, a budget is no longer merely a dry, lifeless inventory of estimated revenues and expenditures; rather, it is an instrument of the executive branch used to translate political and strategic commitments into tangible reality. Researchers and experts in public finance point out that the traditional approach to budgeting, known as incremental budgeting, remains the most prevalent model applied in most developing countries and the Kurdistan Region. This traditional method relies solely on adopting the previous year's budget and adding or subtracting a minor, fixed percentage, without conducting a fundamental review of the necessity and efficiency of those expenditures. Due to its lack of flexibility and its formulation based on outdated data, this model can no longer respond to rapid administrative processes and sudden economic fluctuations, as it invariably leads to the preservation of administrative inertia and the perpetuation of unnecessary expenditures.(Al-Fatlawi & Jassim (2022)

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For these reasons, modern trends in public administration emphasize shifting the budgeting philosophy toward newer models, such as Zero-Based Budgeting (ZBB) and Performance-Based Budgeting. In a zero-based budgeting system, no expenditure is legitimized simply because it existed in previous years; instead, at the beginning of each new financial year, all ministries and administrative units must start from ground zero and provide a logical, economic, and administrative justification for every single Dinar they request. This modern approach ensures that resources are directed toward sectors that generate the highest added value and business process efficiency. Similarly, performance-based budgeting establishes a tight link between financial allocations and the targets that the department must achieve by the end of the year, thereby strengthening the concepts of accountability and administrative oversight. (Alzbady (2024)

Rationality in budget preparation requires an organized and systematic environment where financial guidelines are clear, timely, and comprehensive from the outset of the process. When the Ministry of Finance issues clear guidelines, all ministries and departments can align their administrative plans with the state's general principles and priorities, and restructure their business process maps accordingly. Conversely, a lack of clarity, delayed issuance of guidelines, or reliance on inaccurate data during preparation creates major gaps and contradictions between theoretical plans and the reality of administrative implementation. This contradiction directly hinders business processes, as executive managers encounter liquidity shortages or abrupt shifts in priorities mid-year. Ultimately, framing the concept of budget preparation on the foundation of transparency is the first step toward ensuring efficiency and achieving the strategic goals of the public sector. (Atiyah, 2024)

2.2. Business Process Management (BPM) in Government Institutions

Business Process Management (BPM) is a contemporary administrative concept and model that initially developed within the private sector to enhance competitiveness and reduce costs; however, it has now been widely transferred to the public sector. This major shift emerged within the context of the rise of New Public Management (NPM) theory, which encourages government institutions to diminish their reliance on outdated bureaucratic mechanisms and adopt efficient, results-oriented, and citizen-centric models. This scientific concept emphasizes that the activities of a government institution should not be viewed as isolated units or distinct vertical structures (organizational silos) where each department operates independently without awareness of the others.

Conversely, all activities must be viewed as a chain of interconnected, horizontal, and cause-and-effect processes whose ultimate goal is to deliver public value or high-quality services to citizens as the primary customers of the public sector.(Smiel & Mahmod ,2021)

Building a successful business process management system in the public sector requires several strategic steps, including continuous monitoring, process redesign, and the elimination or minimization of all redundant and bureaucratic stages that waste time and energy without adding genuine improvement or value to the domain. Researchers point out that business processes help reduce the overall costs of the institution and elevate the levels of transparency and accountability. However, the implementation of this administrative reform does not depend solely on the awareness and competence of administrative leaders; rather, it is completely and directly linked to the timely availability of adequate financial resources. When the process of financial provisioning through the budget encounters delays, ambiguity, or deficits, the entire component chain of the business process within the institution experiences sudden or permanent disruption, as no administrative plan can be executed without financial backing. (Naji, Hashim, & Mohammed 2024)

In the administrative reality of the Kurdistan Region, Business Process Management faces various obstacles, most of which stem from the methodology of budget formulation and allocation. When the financial needs of service processes are not accurately calculated during annual budget preparation, directorates are forced to manage workflow steps inefficiently or sluggishly, leading to prolonged processing times for citizens' transactions and the emergence of frustrating routine. Therefore, during the design and mapping of business processes, a complete alignment must be established between administrative requirements and financial plans. Ultimately, developing business processes is the master key to modernizing the public sector and transforming directorates into efficient units capable of achieving national objectives. (Jabbar & Salloomi ,2025)

2.3. The Relationship Between Budget Preparation and Business Process Management (BPM)

Contemporary financial and administrative literature clearly demonstrates that the public budget is not merely a dry mathematical or accounting tool; rather, it is the primary driving force, the strategic backbone, and the operational roadmap for all administrative processes within public and national institutions. The budget preparation process, as the initial, fundamental, and planning phase of the state's entire financial cycle, exerts a direct, comprehensive, and measurable impact on the design, orientation, reform, and successful management of business processes (Business Process Management - BPM). This strategic influence manifests itself within the administrative framework of institutions primarily through three fundamental, logical, and constituent dimensions that are inherently inseparable:

First: The Dimension of Proactive Planning and Strategic Alignment. This dimension cultivates a predictable, clear, and stable environment for the leaders and managers of core administrative units. Consequently, it allows them to map their business processes, implementation phases, and project timelines to fully align with and adapt to the volume, type, and nature of the financial resources that will be made available through the budget in the near future. When robust, proactive financial planning is embedded within budget preparation, the institution is shielded from the risks of sudden stagnation or financial shocks, thereby guaranteeing the continuity of service delivery.

Second: The Dimension of Transparency, Data, and Information Banks. The availability of accurate, robust, precise, and timely data during the budget formulation and review phase serves as a scientific safeguard against internal inter-departmental conflicts over resources. This transparency prevents the waste of material, technological, and human resources during the practical execution of daily administrative operations. Relying on authentic data rather than arbitrary estimations ensures that financial allocations carry minimal distortion or bias, and that every allocated Dinar is precisely directed toward an actual need of the business process, which reduces overhead costs and elevates overall employee productivity.

Third: The Dimension of Oversight, Evaluation, and Quality Assurance Standards. The reliance of institutions on financial audit reports and the scientific feedback of quality assurance teams during the preparation of a new budget is a fundamental catalyst for ensuring that business processes within directorates undergo continuous review, reform, optimization, and development (Continuous Improvement). This factor prevents administrative stagnation and reduces frustrating routine, which invariably delays the processing of citizens' affairs.

When a government institution in the Kurdistan Region possesses an advanced, national, and modern system for public budget preparation, it can seamlessly achieve the global principle of "Value for Money" (VFM). This principle, which is built upon three core pillars—Economy, Efficiency, and Effectiveness—assures decision-makers that public state resources are utilized at the lowest financial cost and with the highest administrative quality. Implementing the VFM principle during budget preparation automatically and directly leads to enhanced quality, reduced bureaucracy, accelerated workflows, and an elevated level of public satisfaction within the public sector. (Rashied et al,2024)

2.4. Hypotheses Development

2.4.1. The Impact of Budget Guidelines and Data on Process Efficiency

The presence of clear guidelines and available data constitutes the primary foundation for the success of any financial plan. When financial department employees have access to accurate data, they can formulate more precise forecasts for the costs of administrative processes. This, in turn, prevents sudden disruptions in business processes due to liquidity shortages. From this perspective, the first hypothesis is formulated as follows:

- **H_1:** The budget preparation process (through clear guidelines and data availability) has a significant positive impact on the efficiency of Business Process Management in government institutions.

2.4.2. The Role of Skilled Human Resources and Training

Skilled human resources are the backbone of formulating an efficient budget. If employees receive adequate training on how to map and prepare budgets, they can structure schedules and plans in a manner that accelerates business processes. Conversely, a lack of expertise leads to estimation errors and prolongs the processing time of financial transactions. Hence, the second hypothesis originates as follows:

- **H_2:** Developing human resources and conducting the necessary training on budget preparation has a direct positive impact on improving the quality of Business Process Management.

2.4.3. The Mediating Role of Value for Money (VFM)

The principle of Value for Money (VFM), which comprises three dimensions (Economy, Efficiency, and Effectiveness), acts as a mediating variable. When the budget preparation process is systematic, the implementation of VFM becomes easier; and when VFM is strengthened, Business Process Management improves because redundant expenditures are minimized and focus is directed toward results. Therefore, the third hypothesis is stated as follows:

- **H_3:** The implementation of the Value for Money (VFM) principle during budget preparation positively mediates the relationship between financial planning and Business Process Management.

2.4.4. The Impact of Acting on Financial Audit Reports

Financial audit reports serve as vital feedback for correcting variances in budgets and processes. Acting upon these reports leads to continuous

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improvement in operational methodologies. From this perspective, the fourth hypothesis is presented as follows:

•**H_4:** Acting upon financial audit reports during budget preparation has a significant positive impact on the continuity and development of business processes in government institutions.

3. Research Methodology

3.1. Research Design and Study Area

This study utilizes a descriptive-analytical approach, adopting a mixed-methods (quantitative and qualitative) design. The research population consists of employees, financial experts, department heads, and quality assurance team members across various ministries of the Kurdistan Regional Government (KRG). Data were gathered through four primary instruments: a questionnaire distributed among the constituents, in-depth interviews with experts, interviews with administrative units, and focus groups to ensure data depth and triangulation.

3.2. Measurement Instruments and Reliability

To measure the variables, a 5-point Likert Scale was utilized, ranging from (Very Good = 5) to (Very Bad = 1). To ensure the internal consistency and reliability of the research instrument, Cronbach's Alpha coefficient was calculated. The results indicate that Cronbach's Alpha for all variables exceeded 0.78, which is a high and acceptable value in scientific research.

3.3. Statistical Analysis and Tables

Below, the survey-related data retrieved from the quality assurance report are presented in a detailed statistical format:

Table 1: Descriptive Statistics and Survey Responses for Budget Preparation and BPM Indicators

No.	Item Content (Survey Questions)	Very Good (%)	Good (%)	Moderate (%)	Bad (%)	Very Bad (%)	Mean	Standard Deviation
1	Incorporating feedback and requirements from departments during budget	12%	25%	30%	23%	10%	2.86	1.12

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No.	Item Content (Survey Questions)	Very Good (%)	Good (%)	Moderate (%)	Bad (%)	Very Bad (%)	Mean	Standard Deviation
	preparation.							
2	Relying on proactive planning to determine departmental and institutional needs.	15%	28%	35%	15%	7%	3.13	1.05
3	Availability of necessary guidelines regarding the methodology of budget preparation.	22%	40%	20%	12%	6%	3.60	0.98
4	Timely availability of required data, information, and institutional knowledge.	10%	22%	38%	20%	10%	2.82	1.15
5	Design, mapping, and structural clarity of the budgeting process steps.	18%	35%	27%	14%	6%	3.35	1.02

No.	Item Content (Survey Questions)	Very Good (%)	Good (%)	Moderate (%)	Bad (%)	Very Bad (%)	Mean	Standard Deviation
6	Presence of adequate and skilled human resources specialized in budget preparation.	14%	26%	32%	20%	8%	2.98	1.08
7	Conducting essential training programs for financial department employees.	8%	18%	25%	34%	15%	2.41	1.21
8	Implementing the Value for Money (VFM) principle across institutional projects.	11%	23%	34%	22%	10%	2.83	1.10
9	Utilizing financial audit reports effectively for continuous process improvement.	20%	38%	22%	15%	5%	3.53	1.01

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Table 2: Pearson Correlation Matrix Among the Research Variables

Variables	Budget Preparation (X)	Business Process Management (Y)	Value for Money (VFM)	Financial Audit Reports
Budget Preparation (X)	1			
Business Process Management (Y)	0.654**	1		
Value for Money (VFM)	0.589**	0.712**	1	
Financial Audit Reports	0.421**	0.534**	0.498**	1

Table 3: Linear Regression Analysis Results for Hypotheses Testing

Hypothesis Model	Coefficient of Determination (R2)	Beta Coefficient (β)	Calculated t-value	Significance Level (p-value)	Hypothesis Result
H_1: $X \rightarrow Y$	0.427	0.512	6.84	< 0.001	Accepted
H_2: Training $\rightarrow Y$	0.315	0.418	5.12	< 0.001	Accepted

Hypothesis Model	**Coefficient of Determination (R2)**	**Beta Coefficient (β)**	**Calculated t-value**	**Significance Level (p-value)**	**Hypothesis Result**
H_3: VFM Mediation	0.582	0.614	8.32	< 0.001	Accepted
H_4: Audit Reports $\rightarrow Y$	0.284	0.345	4.01	< 0.005	Accepted

4. Discussion

The scientific and statistical results of this study clearly and unequivocally confirm that the public budget preparation process is not merely a weak technical or accounting procedure for organizing figures. Instead, it serves as the primary driver, catalyst, and provider of administrative efficiency across all institutions, ministries, and directorates of the Kurdistan Regional Government (KRG). Within the framework of public finance, it has been explicitly demonstrated that the internal organization of the budget preparation process, the presence of transparency, and the timely provision of financial guidelines, accurate data, and information exert a positive, substantial, and strategic impact on enhancing the efficiency of Business Process Management (BPM). This is supported by the obtained coefficient of determination, which equals $R^2 = 0.427$ ($p < 0.001$). This summarizes that improving budgeting mechanisms is the master key to transforming slow departments into swift and efficient institutions.

When conducting a deep analysis of the survey results, expert interviews, and focus groups, one of the most critical, alarming, and noteworthy points that emerged relates to human resource development indicators. The deficiency or neglect in conducting continuous and periodic training courses for employees across all financial departments—which recorded the lowest mean score of just 2.41—acts as a major cognitive obstacle and barrier between theoretical financial planning and administrative

execution. This cognitive gap prevents executive staff from formulating a scientific and contemporary budget, which directly leads to significant variances and deviations between cost estimations and the reality of projects. Consequently, during the implementation phase, the entire chain of business processes (BPM) encounters sudden stagnation, liquidity shocks, or bureaucratic delays, the price of which is ultimately paid by citizens in the form of prolonged transaction processing times.
Economic rationality within the study becomes clear when observing the strong correlation between the implementation of the "Value for Money" (VFM) principle and business process efficiency, where the value reached $r = 0.712$. This high value proves that enforcing the criteria of Economy, Efficiency, and Effectiveness during the initial formulation of the budget is the only pathway to reducing the waste of public resources, eliminating administrative corruption, and accelerating service delivery to citizens. From this perspective, implementing VFM as a mediating variable alters the administrative trajectory and provides a positive operational model. Furthermore, the data indicate that acting upon financial audit reports (which achieved a high mean score of 3.53) functions as a systematic corrective force. These reports are not merely intended for detecting violations; rather, they represent invaluable feedback that helps government institutions learn from past mistakes and correct financial deviations.،our discussion arrives at the conviction that shifting the budgeting philosophy from a centralized top-down model to a participatory bottom-up model, alongside prioritizing training, fosters an advanced administrative environment. Within such an environment, business processes are managed at the lowest cost and with the highest efficiency, constituting the primary foundation for financial and administrative reform in the region.

5. Conclusion

Within the framework of a scientific and descriptive analysis, this study has arrived at the strategic and undeniable conclusion that a tight, systematic, and inseparable relationship exists between the nature of the public budget preparation process and the level of success in Business Process Management (BPM) within government institutions of the Kurdistan Region. The statistical results and the central testing of the research hypotheses clearly indicate that all dimensions and criteria related to formulating the annual financial plan—particularly the timely availability of clear guidelines and the commitment to acting upon financial audit reports—exert a direct and positive reflection on reducing the timeframes, financial overheads, and overall costs of administrative and public service projects. When financial foundations are established on a robust baseline, daily business processes within administrative units experience minimal disruption and variance.

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Another fundamental aspect of the study's findings, demonstrates that the current budget preparation process in the region's public sector heavily relies on the traditional top-down approach. This centralized model has created a distinct gap, as the realistic and actual needs of employees and core operational units (the lower administrative tier) are not fully and accurately reflected during final financial allocations. Consequently, this situation leads to a shortage of the liquidity necessary to execute workflows on one hand, while wasting substantial time and energy on corrective transactions on the other, thereby subjecting the concept of Business Process Management (BPM) to severe inertia and excessive bureaucracy.

Furthermore, the analysis revealed that the lack of periodic, continuous, and specialized training courses for financial department personnel acts as a primary barrier that has significantly slowed down the transition toward implementing advanced, contemporary budgeting systems (such as project-based, performance-based, or zero-based budgeting). This deficiency in technical competence causes financial estimations to be anchored in outdated historical data rather than forward-looking projections.

In conclusion, the implementation and institutionalization of the "Value for Money" (VFM) principle across all its dimensions (Economy, Efficiency, and Effectiveness) emerged within the model as a strategic and reliable safeguard. This principle assures decision-makers that every public Dinar spent generates the maximum level of administrative efficiency and prevents the squandering of public wealth.

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