Impact of Contractual Budget In Support Of Sustainable Development Applied Research In The Ministry Of Housing And Construction And Public Municipalities

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Abstract:
The research starts from studying the contractual budget, which is one of the modern trends in preparing public budgets, both operational and capital, in addition to meeting the requirements of the global trend to achieve sustainable growth in all fields, whether financial or non-financial, and tools for the contractual budget have been identified (participation contracts, planning Implementation, monitoring) and studying its impact in supporting sustainable development through its dimensions (economic, social, and environmental). The method of the questionnaire was adopted as a main tool in collecting information on research variables and distributing it to a sample of (70) individuals who dictate positions of professional responsibility to achieve sustainable development. Within the directorates of the Ministry of Housing, Construction and Public Municipalities, a number of statistical methods were used for the purpose of analyzing the data for the answers of the research sample and testing hypotheses through the help of the statistical program (SPSS) then verifying the validity of the hypothesis from which the research was launched and based on the results of the analysis the research was concluded with a set of conclusions and recommendations The most important of which is the necessity to rely on modern methods in preparing public budgets and preparing a prior plan that is considered as a guide. Adopting it in preparing public budgets in the future, in addition to strengthening the direction of sustainable development in state ministries, considering that they protect the rights of future generations from the current wealth.
Keywords: Contractual budget, Sustainable growth, Participation contracts.

First research: Research methodology

First: The research problem

The research problem stems from the state's general budget sheet for its active ,important role in the economic, social and political life of the country. Where that the budget is a law that regulates ,legislates to financial spending during the fiscal year, in addition to the budget's role in achieving and supporting sustainable developmentwhich is one of the modern trends in the middle east region and the world which has become interested in sustainable growth to protect the rights of future generations of the existing wealth. Thus, the research's problem emerges with the following questions:

1) What is the concept and tools of contractual budgeting?
2) What is the level of interest of the state ministries in implementing the contractual budget?
3) Is there a link between the contractual budget and achieving sustainable development?

Second: The importance of research

The importance of the research revolves around studying the concepts ,objectives of the contractual budget and the importance of its application at the level of service departments. As it sets a prior plan for implementation by allocating funds based on the existence of current contracts on the groundactually this is at side . As for another hand , it focuses on sustainable growth and fulfill them which is regarded of modern directions in current time

Third: The aim of the research

The research aims to achieve the following :

1) It provides an integrated theoretical framework about the concept of contractual budget, in addition to strengthening the theoretical aspects that exist within the modern trends

2) It identifies the extent to which the contractual budget can be applied in the service ministries of the state and to benefit from the information that the contractual budget can provide them

3) It determines the interrelationship between the contractual budget and support for sustainable development

4) It determines the most important aspects of applying the contractual budget

Fourth : The research scheme

Figure (1) shows the research scheme that expresses the nature of the relationship between the independent variable (contractual budget), its application toolsand the dependent variable that is represented by sustainable development and its dimensions

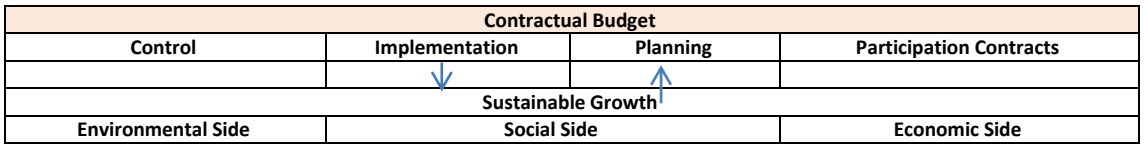

Figure No. 1: Source is prepared by two researchers

Fifth: Research hypotheses

The first main hypothesis: (There is a statistically significant correlation between the contractual budget and its tools which are (Participation contracts, planning, implementation, control) and sustainable development that are represented by its dimensions (economic side, social side, environmental side) in the Ministry of Housing& Reconstruction and Public Municipalities

The second main hypothesis: There is a statistically significant effect of the contractual budget (Participation contracts, planning, implementation, control) and sustainable development that are represented by its dimensions (economic side, social side, environmental side) in the Ministry of Housing& Reconstruction and Public Municipalities

Sixth: Research's community and sample :

The research community consists of the sector of the Ministry of Construction and Housing and Public Municipalities in Iraq . Where are considered the most halls of using for public budgets(investment), in addition to achieving sustainable growth through implementation of strategic projects in the country. As for the research sample has included five general directorates. Questionnaire forms were distributed on employees who work within five directorates

Table No. 1 : Shows number of directorates and number of forms are distributed and received for each directorate.

Directorate	Distributed forms	Received forms	Percentage
Directorate general of sewers	20	12	17.145
Directorate general of water	20	15	21.428
Directorate general of planning & control	20	15	21.428
Directorate general of urban planning	20	13	18.571
Directorate of public municipalities	20	15	21.428
Total	100	70	100

Table (1) : Shows number of directorates and number of forms are distributed and received
Where the above table shows that most of the received forms were from three directorates (DirectorateGeneral of Planning and Control-up, Directorate General of Water, Directorate General of Municipalities) with a ratio of (21.428)
The following table (Table No. 2) shows the characteristics of the selected sample community . Where percentage of males reached 50 with ratio71.43 . Where percentage of females in the study community was 28.57 .Where their number was 20.This is indicate to outnumber of males in the chosen sample of five directorates . Where most of ages of community people from 30 to less than 40 years old . Where their number reached 44 with ratio 62.86 . This is help that the answer to the items of the questionnaire be an accurate answer due to the maturity and job experience of the sample members. As for the academic qualifications of the employees . It reached highest percentage of the bachelor's degree was 70%with a number of 49, then followed by the diploma with a number of 14at a rate of 20% . Where a master's degree, it was at a rate of 10%with a number of 7 employees. The study also targeted job titles positions , such as firstly (Accountant) where their number reached 40 employeeswith a rate of 57.14, which is the highest percentage as concern to positions. Where it is good indicator which interprets ability of employees to realize questionnaire or to deal with it scientifically , then position of auditor , where it ratio 18.57 , such as manager of accounts , director of human resources , audit manager with a percentage of (8.57, 8.57, 7.14)respectively . Where the scientific specialization (accounting) reached 64.29 with a number of 45 . This confirms the job position indicator (accountant). As for scientific experience, the experience has reached from 5 to less than 10 years. The highest levels were 38with a rate of 54.29.

Seventh: Limits of research

1) Spatial boundaries: This research was made at a number of directorates of the Ministry of Construction and Housing and Public Municipalities . (It is the General Directorate of Sewers, the General Directorate of Water, the General Directorate of Planning and Control , the General Directorate of Urban Planning, Directorate of General Municipalities)
2) Time limits: The research period extended from 14/8/2020 till 14/9/2020
3) Human limits: The research sample included (70) people, (50) individuals of whom were males and (20) were females with scientific qualifications between master's, bachelor's and diploma degrees where their vocational , ethical positions responsibilities to achieve and support sustainable development.

Eighth: Methods of statistical analysis

A set of statistical methods were used to process the data are contained in the questionnaire and classify themby using the ready-made statistical program (spss) to perform the statistical analyzes that including as following :
1) Arithmetic mean: It was actually used to describe and measure the level of research variables among the sample members
2) Standard deviation: It was actually used to determine the extent to which the answers of the sample members are dispersed from their arithmetic mean . Where whenever its value become lower its value may lead to increase degree of concentration of answers of the arithmetic mean
3) Spearman's rank correlation: It was actually used in measuring the level of the relationship between the research variables . It indicates to collection of unlabeled correlations and can be used to deal with ranks of values
4) Simple regression: It was actually used to study effect of the independent variable of the contractual budgeton the subordinate dependent variable of sustainable development.

Second research: The theoretical side

First: Concept of contractual budgeting

The contractual budget came into being as a result of the inability of the previous types of budgets to meet many of the requirements are needed by government departments .Which tried in various ways to reach the goals that they set through the budget.Where the budget passed through multiple grades like general budget between control field that is represented by common budget and transform from financial control direction to administrative control which is represented by budget of programs and performance to planning direction which is emerged from budget of planning and programming . Then zero-base budgetwhich may represent the administrative planning direction ,finally the contractual budgetwhich made the relationship between the executive and government systems as contractual relationship in which the government pays specific amounts before or during or after Implementation of what was agreed upon (Al-Hijami, 2016: 5)

Yaseen explains a definition of the "contractual budget " . As it is a method based on the interrelationship between the state's general budget as an annual plan ,long-term economic planning and goals at the national level . This depends on choosing the most important projects of society and conducting economic feasibility studies for them . And after that present these projects before the authorities which execute the contractingtoimplement them with the highest possible quality, to be provided that to taking into consideration the time and cost factors in the implementation in a way that can be measured quantitatively" (Yaseen, 6: 2017).

Whereas Al-Adwan has been elucidated the contractual budget that this type emerged due to the change in the role of the modern state . As it is a system for making deals between the central government and the components of the public and private sectors. Where system of contractual budget represents as an attempt to re-formation the general budget which is regarded a system of make deals between executive office and the central government . Where within this system , the government presents its future projects and programs before all people as (private and public sectors) to identify the parties and to make contract with those parties that can implement projects and programs with lowest possible cost and in the right time, to be provided that those programs and projects achieve the planned goals properly (Al-Adwan, 2014: 788) .

It was also defined as a set of scientific and technical foundations where on which to rely in preparing the general budget and monitoring its implementation. It is nothing but an action plan that clarifies the specific objectives of the administrative unit that makes up the governmentalsystem to form programs and projects that include four sides which are :Work or specifications, time required for completion , estimated cost and financing. (Jaddoa, 27:201)

The researcher believes that the definition of the contractual budget (It is a set of work plans that include a number of contracts that are classified according to the prepared budget structure for a specific period . Where obligations and duties of the contracting parties are determined to achieve the goal for which the budget was prepared)

Second: Advantages of contractual budgeting (Salloum, 2007: 115)

It helped to provide radical solutions to many of the problems that faced the governmentaladministrations

It worked on reformulating methods of preparing the general budget in a way that helped to link the budget with the development plans of the state

It helped to implement governmental programs and projects efficiently, economically and actively

It led to delivery of the required outputs to citizens with decrease public expenditures.

Third: Strategies of preparing the contractual budget

The contractual budget strategy is based on an important principle . Which is that the planning and budgeting processes should be balanced . And each of these two factors has multiple objectives as following :

Planning:The planning has two goals to achieve interaction and link with budget work . Which are comprehensive and targeting planning at introducing the course of the economy . Where it is as a model for goals and coordination between immediate decisions and long-term goals to ensure their implementation and controlthem .Which it is one of means of budgeting or its measures for the purpose of harmony between scheme , budget and parity (Al-Hijami, 2016:9).

Budget: When the goal of the budget is to achieve the development strategy ,to define long-term goals, after determining goals and governmental activities in accordance with the main programs of each governmental department . When the job classification is done, the program is determined, to be provided that each program is linked to production of a specific product or service. Where among these products or services, what is intangible or from difficulty to be measured . So flexibility is used to determine the final product . And after preparing the programs, the functional classification or the purpose of spending are of great importance . The case for economic classification becomes less important. And after specifying expenses of budget that necessitates to implement programs . Where the resources are allocated to the local governments from various sources of funding which are represented by resources are allowed from the federal budget . And then the process of monitoring , evaluating performance is done by comparing the total costs with the benefits are formed from production and services are provided within a specific period of time where in which production can be achieved. Although some benefits may not be direct or tangible . But they are subject to efficiency and performance indicators by analyzing deviations , stating their causes , treatment method with the aim of developing and raising capabilities of the governmental unit (Al - Bakri and others ., 2016:44).

Fourth: Contractual budgeting tools

For the purpose of applying the contractual budget . It is necessary to save tools and these tools are as follows :

1) Partnership contracts: Partnership contracts are considered as one of the aspects of cooperation between the public and private sector . Where through them the private sector makes to finance, designs, builds, operates , maintains service and production projects according to contract models are agreed upon them by both sides. There are many models for partnership contracts with the private sector that can be approved by the state as following : (Al-Rikabi, 2017: 284)

Models of Participation Contracts						
Contracts of save powers	Technical contracts	Contracting tenders	Renting contracts	Production contracts	Privilege contracts	Land using contracts

Figure (2) Source: It is prepared by two researchers based on (Al-Rikabi)
Participation Contracts Forms

2) Planning : The planning is considered as one of the main tools for the budget preparation periodthrough preparing a report about the priorities of the state's financial policy . Where in which are shown the general framework of the main features of what the state's financial and economic policy will be for the next fiscal year by relying on the reports of specialists in the Ministry of Planning and Development Cooperation and the Ministry of Trade and the Central Bank. It is possible to offer steps of the budget planning period as follows: (Abdullah and Yaseen, 2016: 527)

A- Preparing a report on the priorities of the state's fiscal policy for the coming year
B- Approving the report on the priorities of the state's fiscal policy for the coming year
C - Issuing instructions for preparing the general budget
D- Preparing the general budget for government units
E - Discussing the general budget of government units
F - Preparing the draft general budget at the level of ministries
G- Discussing ministries' projects

H - Preparing the draft budget at the state level
I- Discussing and certifying the draft general budget
3) Implementation: For the purpose of implementing the requirements of the contractual budget contracts . There are a number of implementation stages that include the following: (Al-Rikabi, 2017: 285)
The first stage: Formation of committees of experts work on preparing infrastructure of legislation, laws ,regulations that facilitate its work when contracting with local and foreign parties
The second stage: Receiving the proposed projects from the different sectors of the state and classifying them according to their importance and need
The third stage: Preparation of specialized bodies of a technical nature link to experts' committees for the purpose of comparison between companies to award contracts
The fourth stage: Conducting the contracting process with the specialized companies to implement the investment contracts pursuant to the contracting procedures of the contractual budget.
4) Control: Censorship is regarded one of the important and main tools after or within implementation of budgets . Where during it the control measures are represented by the following: (Al-Amery and Al-Musawi , 2018:9)
Preparing the basic accountability document for contracts . They must be subject to audit by the highest supervisory body which is the Federal Financial Supervision council
A- The report should contain the extent of compliance with the terms of the contract and the percentages of completion
B- The report must contain information on non-financial performance, including a comparison of performance objectives with actual results
C- Expenditure data must be presented in aggregate and detailed formats
D- Expenditure data for contracts must be presented according to the administrative authorities and additional information must be provided to classify expenditures according to job positions levels
E- The year-end report should include a comprehensive discussion of the governmental assets and liabilities

Fifth: Sustainable development, its characteristics,effects and principles :

Sustainable development emerged as a concept in 1970 as a behavioral theory and in a behavioral way that is called the collective future .Which was legislated by the World Commission of Environment and Development in 1987.The briefed definition that was presented by PRONTEDLAND of Sustainable Development as it is " The ability to make sustainable development as a warranty to meet needs of the present time without affect on abilities of coming generations to reach their own requirements " . This is considered as the normative definition that through its widespread use. The use of this definition has led many to see sustainable development as focusing largely on equality between generations (Kolukisa, 2016:49) .
Ciegis believes that giving a brief definition of sustainability raises several strong discussions. There are more than 386 definitions of sustainability where are mostly directed towards different sectors, for example, environmental development, economic development, and social development, therefore we should take into account the reality of that concept and it may be difficult to understand or may be it has a different meaning, depending on the literature that has been analyzed about the concept in which it is used. And " Sustainable Development" was described as to satisfy the human need in the present and the future through the rational use of natural resources" (Ciegis .,al 2009:29)

Sixth: Characteristics of sustainable development (Husseini , 26:2014)

There are several characteristics of sustainable developmentwhich are as follows :
Continuity: The origin of sustainable development is continuity and permanence in many projects and development plans, especially what happens in the local environment,consequently this

requires income creating , to be provided that it is high in order to facilitate investment in it to allow for the replacement, renewal and maintaining of resources.

Achieving environmental balance: This fact is based on the need to preserve the environmental environmentwhich guarantees a stable life while ensuring the production of renewable resources while not depleting non-renewable wealth

Seventh: The main directions of sustainable development

Sustainable development consists of three main elements, which are economic development, social development and environmental development . The relationship between them is considered an interrelationship. Where Ghosh,2009 presents a concept of sustainable development as a geometric form in the sense of the triangle . Which represents three main areas like economic, social and environmental . Where each unit is linked to the other and affects it . Every lack of a unit of them may affecton the rest and makes a threat to the entire sustainability.

The economic area: This direction is based on increasing the income of the community through the optimal use of resources , increase of capital to ensure achievement of the welfare of the communityand guarantee rights of future generations (Ciegis ., al 2009:29).

The social direction: Sustainable development is characterized by this area by the human side . Where it makes of growth a mean of social cohesion ,necessity of choosing equity between generations through access to health and educational services, setting security standards and respecting human rights (Husseini , 30: 2014)

The environmental direction : It shows great interest in biological stability , the ability to adapt with changes in the atmospheric environment, such as high temperature , climate change (Ciegis., al 2009:32) , respecting limits of natural resources, ensuring a high level of protection, improving quality of the environment and reducing environmental pollution (Kolukisa, 2016:49).

Eighth: Principles of sustainable development (Kolukisa, 2016: 50)

Development with the Rubic Summit in 1992, witnessed largest meeting ever with the participation of 172 countries. Where the conferees ,participants agreed on social, economic and environmental structures . Where it was agreed on 18 principles of sustainability . We state some of them :

People have the right to enjoy a healthy , refreshing life and in harmony with nature

Development nowadays should not affect the needs of future generations

The state should establish international laws to provide compensation for damage caused by activities under its control

Nations have the sovereign right to use their available resources without causing environmental damage

In order to achieve sustainable development . It is necessary to eradicatepoverty , to lessen differences in standards of living in different parts of the world must be reducedand the needs of the majority of people must be fulfilled

Dealing with environmental issues are made best with the participation of all concerned citizens

Countries cooperate in maintaining ,protecting health while preserving the ecosystem, developed countries bear responsibility in pursuit of reach sustainable development

Nations should facilitate ,encourage public awareness and participation by making environmental information widely available.

Third research : Practical side

First: Society and Research Sample

The research community consists of the sector of the Ministry of Construction and Housing and Public Municipalities in Iraq . Where it is the most used sectors for public (investment) budgets, in addition to achieving sustainable development through the implementation of strategic projects in the country. As for the research sample . It included (5) general directorates. A questionnaire was distributed to the working employees of the five directorates and table (2) shows number of directorates ,number of forms are distributed and received for each directorate

Directorate	Distributed forms	Received forms	Percentage
Directorate general of sewers	20	12	17.145
Directorate general of water	20	15	21.428
Directorate general of planning & control	20	15	21.428
Directorate general of urban planning	20	13	18.571
Directorate of public municipalities	20	15	21.428
Total	100	70	100

Table No. 2 : It shows number of directorates , number of distributed or received forms

Where the above table shows that most of the received forms were from the three directorates (General Directorate of Planning and control , Directorate General of Water, Directorate of General Municipalities) with a rate of (21.428)

The following table (Table 3) shows the characteristics of the sample community that was selected . Where the proportion of males reached 50 with rate 71.43 . The proportion of females in the study community was 28.57 .Where their number was 20. This indicates to overcome of number of males in selected sample from five directorates . Where most of ages of people of community were more than (30) to less than (40) years . Where their number were 44 with a percentage of 62.86 . This helps that the answer to the items of the questionnaire be an accurate answer due to the maturity and job experience of the sample members. As for the academic qualifications of the employees, the highest percentage of the bachelor's degree was 70% with a number of 49, followed by the diploma with a number of 14at a rate of 20%, for a master's degreewas at a rate of 10%with a number of 7 employees. The study also targeted job positions, the first of which was (Accountant) .Where their number 40 employeeswith a rate of 57.14which is the highest percentage for positions. This is good indicator where it explains ability of employees to realize questionnaire or to deal with it scientifically . Then it is followed by auditor position . Where its ratio reached (18.57) , such as followed by accounts manager , director of human resources , audit manager with a percentage of (8.57, 8.57, 7.14), respectively . The scientific specialization (accounting) reached 64.29 and a number of 45 . This is confirms the job position indicator (accountant). As for scientific experience, the experience has reached from 5 to less than 10 years. The highest levels were 38 and 54.29.

Category	Feature	No.	Ratio %
Gender	Male	50	71.43
	Female	20	28.57
Total		70	100
Age	Less than 30 years	11	15.71
	From 30 till less than 40 years	44	62.86
	From 40 till less than 50 years	10	14.29
	50 or more	5	7.14
Total		70	100
Scientific qualification	Diploma	14	20
	Bachelor	49	70
	Master	7	10
	Doctorate	0	0
Total		70	100
Job title	Accountant	40	57.14
	Auditor	13	18.57
	Auditing manager	5	7.14

	Accounts manager	6	8.57
	Human resources manager	6	8.57
Total		70	100
Job title	Businesses management	15	21.43
	Accounting	45	64.29
	Economics	4	5.71
	Others	6	8.57
	Total	70	100
Scientific experience	Less than 5 years	3	4.29
	From 5 till less than 10 years	38	54.29
	From 10 till less than 15 years	12	17.14
	15 or more	17	24.29
Total		70	100

Table (3) :Characteristics of the sample community

Second : Test of validity and reliability

Testing the validity and stability of the questionnaire is one of the basic stages of analyzing and approving the results. The validity of the questionnaire indicates that its answers that we obtain from the population selected for the study give us the full information . It means that it represents the community correctly. As for the reliability of the questionnaire . It means that the results of the questionnaire remain constant or close if we repeat the test once other. Through the are results shown in Table (4) show the validity of the questionnaire . Where the total validity coefficient reached 0.94 . Where the closer the validity coefficient is to one . The more the questionnaire is honest and representative of the community. The table shows the reliability coefficient of the questionnaire . Which was 0.969and this is a great indicator of the reliability of the questionnaire

Axes	Honesty coefficient	Stability coefficient
First axis	0.903	0.95
Second axis	0.902	0.949
Total	0.94	0.969

Table (4): Shows the validity and reliability

The arithmetic mean and standard deviation of the answers of the sample community

First: Analyzing the contractual budget variable

The arithmetic mean of the contractual budget was 3.82 . Which is a high mean and with a standard deviation of 0.86. These results indicate the consistency and lack of dispersion of the answers . Which is clear from the value of the standard deviation and with a relative importance that reached 76.34 . The independent variable represented by the contractual budget consists of four axes, namely (participation contracts, planning, implementation control) and the following tables show the results of the axes.

Participation contracts axis: Table (5) shows that the total arithmetic mean for the axis is 3.85 . Which is higher than the hypothetical mean of 3 and with a standard deviation of 0.84.This is indicate to conformity of items , not dispersion with proportional significance reached (76.91) . It is at second rank of arrangement of axes significance . Number of items in axis of participation contracts have nine items, in which the arithmetic mean ranged between (3.51 -4.47) . Eighth item which states (Contractual budget helps the state reduce the cost of services by taking advantage of the participation system, which allows obtaining the best, most expensive and highest quality offers.) . It has the highest arithmetic mean .It was 4.47 and the standard deviation of the items ranged between (0.56 - 1.06)

Planning axis: The arithmetic mean of the planning items ranged between (3.29-4.2), the sixth item of the organization axis, which states (that the contractual budget works to reduce the deficit in the state budget through the implementation of projects through the private sector or its participation in it) obtained the highest arithmetic rate with a standard deviation of 0.73 and a

relative importance of 84%, this indicates the importance of the item and its homogeneity. The arithmetic mean for the whole axis reached 3.85, which is a high rate compared to the default and with a standard deviation of 0.92 note that the standard deviation of the items ranged between (0.69-1.14) and the relative importance of the axis reached 77%, which is the highest . It is important compared to the rest of the four axeswhere it first rank

Implementation axis: We also note from Table No. 4 that the arithmetic mean of implementation amounted to 3.81 with a standard deviation of the axis amounted to 0.85, and with a relative importance of 76.23% . Which is in the third rank of the ranking of the importance of the axes. Where the fourth item , which states (harnessing all the capabilities necessary to draw a clear picture of the national economy through economic bodies according to the different sectors of the state), obtained the lowest arithmetic mean and with a standard deviation of 0.91 for the item

The control axis: The arithmetic mean of the axis reached 3.76, and the mean of the seven paragraphs ranged between (3.53-3.91), where the third item obtained the highest arithmetic mean, with a relative importance of 78.28 and a standard deviation of 0.68, where the item states (monitoring the activation of standards that help to maintain and sustain agricultural professions i order to ensure the preservation of agricultural areas), the standard deviation of the items ranged between (0.75-1.01), and the relative importance of the control axis reached 75.14 Which is in the last rank of the ranking of the axes.

Axis	Questions	Likely average	Standard deviation	Percentage
Participation contracts	Participation of the private sector in providing services to help the state to provide services with high specifications and quality	3.86	0.8	77.14
	Participation of the private sector in implementation of projects to enable the state to implement projects that it cannot perform them alone	3.69	0.83	73.72
	Balancing the contractual budget between available state resources and the services requested from them	3.51	0.86	70.28
	The contractual budget organized the relationship between the government and the public sector from a financing relationship to a competitive commercial relationship within the bids are granted to its executive bodies to implement various projects	3.73	0.83	74.58
	Contractual budgeting reduces the budget deficit to its minimum through implementation of projects by the private sector or its participation in implementation	3.97	0.85	79.42
	Contractual balancing achieves harmony between short-term decisions and long-term strategic decisions	3.59	1.06	71.72
	Contractual budgeting helps the state to partake project risks with the private sector	4.0	0.92	80.0
	The contractual budget helps the state reduce the cost of services by taking advantage of the participation system which allows obtaining the best, most expensive and quality offers	4.47	0.56	89.42
	The contractual budget provides an opportunity for self-financing if its executive bodies achieve profits through which they can form a competitive force in the market	3.79	0.87	75.72
	Total	3.85	0.84	76.91
Planning	Medium- and long-term planning helps in drawing up the country's strategic fiscal policy	3.29	1.14	65.72
	Strategic planning contributes to the joint coordination between the different administrative levels which the senior management is keen on which contributes to the integration of visions	3.73	1.14	74.58
	Planning helps determine the responsibilities and operational tasks that contribute to the actual implementation	4.06	0.78	81.14
	Planning to provide services to citizens according to the contractual budget greatly helps to reduce deviations in actual and estimated amounts of development projects	3.83	0.87	76.58
	Planning the contractual budget helps the state reduce the cost of services by taking advantage of the participation system, which allows obtaining offers at the lowest cost and	4.14	0.69	82.86

	highest quality			
	The contractual budget works to reduce the deficit in the state budget through the implementation of projects through the private sector or its participation in it	4.2	0.73	84.0
	The contractual budget relieves pressure on public expenditures by planning to achieve revenues that exceed public revenues to finance these devices	3.7	1.1	74.0
	Total	3.85	0.92	77.0
Implementation	Work to implement the contractual budget of the state through the preparation of specialized committees to ensure the achievement and implementation of sustainable development goals	4.09	0.88	81.72
	Legislating laws and instructions that stabilize population growth in a manner that is consistent with the available resources and income at the level of individuals	4.17	0.74	83.42
	Work to implement an environmental protection program based on the concept of sustainable development	3.9	0.92	78.0
	Harnessing all the necessary capabilities to draw a clear picture of the national economy through economic bodies according to the various sectors of the state	3.59	0.91	71.72
	Preserving and sustaining agricultural professions to ensure the preservation of green areas, in addition to the contribution of these areas to supporting the national economy	3.6	0.88	72.0
	Creating environmental departments at the level of the Ministry of Environment that contribute to achieving sustainable development	3.69	0.71	73.72
	Develop laws and programs that are appropriate to the nature of each environment for the purpose of preserving environmental diversity	3.64	0.92	72.86
	Total	3.81	0.85	76.23
Controlling	Monitoring and following up the implementation rates of the plans set within the economic visions	3.8	0.73	76.0
	Drafting regulatory standards that establish a sustainable development policy	3.89	0.93	77.72
	Monitoring the activation of standards that help to preserve and sustain agricultural professions to ensure the preservation of agricultural areas	3.91	0.68	78.28
	Setting standards for the purpose of measuring the level of development in society based on raising the productivity of the individual	3.8	0.75	76.0
	Monitoring the implementation of environmental protection programs through contracts that are concerned with supporting the environment	3.64	0.9	72.86
	Monitoring the imposition of taxes and fees by drawing up special programs to reduce environmental damage	3.73	1.01	74.58
	Monitor the implementation of initiatives that contribute to supporting the increase of green areas through monitoring standards concerned with this	3.53	0.83	70.58
	Total	3.76	0.83	75.14
	Contractual Budget	3.82	0.86	76.34

Table (5) : Shows the arithmetic mean, standard deviation, the importance of the contractual budget variable and its axes

Second : Analysis of the dependent variable

It consists of three axes (economic, social and environmental) and from Table No. 5 : We note the following :

The axis of the economic direction: The arithmetic mean of the axis reached 3.77, which is a high average, with a standard deviation of 0.84, and a relative importance of 75.46, which is ranked last compared to the other three axes. As for the items of the economic axis, the axis contained seven items whose arithmetic mean ranged between (3.53-3.93) and the seventh item included the highest arithmetic mean among the items .Which states (Reducing pressure on public expenditures by planning to achieve revenues that exceed public revenues to finance these devices.) with a standard deviation of 0.79 and a relative importance of 78.85, which is the highest relative importance between the items and the standard deviation of the items ranged between (0.56 -1.03) .

The social direction axis: The arithmetic mean of the axis was 3.77, the standard deviation was 0.83 and the relative importance reached 75.49, which is second in relation to the axes. The arithmetic mean of the seven items ranged between (3.56-4.01), where the sixth item got the highest arithmetic mean and the highest relative importance It reached 80.28, which indicates the importance of the item that states (focusing on the human to plan for a better life through budgets that focus on the human being because he is the essence of development and its main goal.) This is explained by the standard deviation of 0.69, where the standard deviation of the items ranged between (0.69-1.0)

The environmental direction axis: the relative importance of the axis reached 76.03, which is the first place for the axes, and the arithmetic mean for the axis was 3.8, with a standard deviation of 0.79. The green areas and their preservation through sustaining support and achieving sustainable development.)at the highest arithmetic mean and with the highest relative importance of 82.86 and with a standard deviation of 0.73 knowing that the standard deviation of the paragraphs ranged between (0.64-0.97)

Axis	Questions	Likely average	Standard deviation	Percentage
Economic direction	A balance between the resources available to the state and what is planned within the economic visions	3.53	0.96	70.58
	Giving a future picture of the national economy so that a sustainable development policy can be drawn up	3.7	1.03	74.0
	It achieves harmony between short-term decisions and strategic decisions of the Iraqi economy	3.91	0.81	78.28
	It helps greatly to reduce deviations of the actual and estimated amounts of development projects	3.9	0.76	78.0
	Reducing the cost of services by taking advantage of the participation system, which allows obtaining offers at the lowest cost and highest quality	3.87	0.56	77.42
	Reducing the deficit in the state budget through the implementation of projects through the private sector or its participation in it	3.57	0.94	71.42
	Reducing pressure on public expenditures by planning to achieve revenues that exceed public revenues to finance these devices	3.93	0.79	78.58
	Total	3.77	0.84	75.46
Social direction	Stabilizing population growth because rapid growth creates severe pressures on natural resources	3.79	0.8	75.72
	Work on distributing the population more equitably, as the population increase leads to a reduction in green spaces and soil degradation	3.96	0.69	79.14
	Achieving full use of human resources through improving education and health services and fighting poverty	3.8	0.89	76.0
	Helping to support human development through planning health and education programs, as human development interacts strongly with sustainable development	3.56	1.0	71.14
	Contractual budgeting helps by planning the role of women in development and social justice	3.57	0.97	71.42
	Focusing on the human being by planning for a better life through budgets that focus on the human being because he is the essence of development and its primary goal	4.01	0.69	80.28
	Work embodying sustainable development in its social dimension through rationalizing the use of natural resources and choosing	3.73	0.8	74.58

	appropriate technology			
	Total	3.77	0.83	75.49
Environmental direction	Existence of an annual plan based on contracting to protect the environment by relying on the concept of sustainable development	3.94	0.76	78.86
	The creation of an environmental management that is affiliated with state institutions, each according to its competence, that works on developing an environmental strategy that contributes to sustainable development	3.56	0.97	71.14
	Working to provide the service by bearing expenses related to the protection of the environment by imposing taxes or fees that limit the infliction of environmental damage	3.81	0.79	76.28
	Sponsoring programs concerned with the environment and taking into account the short, medium and long terms of sustainable development	3.7	0.87	74.0
	Ensuring the maintenance of an environment that guarantees a stable life through the development of programs to suit the nature of each environment	3.87	0.64	77.42
	Preparing projects that encourage public transportation and reduce the use of single-type transportation, which contributes significantly to environmental development	3.59	0.79	71.72
	Develop programs that increase and preserve green areas by sustaining support and achieving sustainable development	4.14	0.73	82.86
	Total	3.8	0.79	76.03

Table (6) : Shows the mean, standard deviation , the relative importance of the dependent variable and its axes

Analyzing the influence power of the independent variables on the dependent variables

Independent variables	Dependent variable	R^2	Calculated value F	Tabular value F	Parameters	Calculated value t	Tabular value t	Result
Contractual budget	Sustainable growth	51.3%	*71.64	4.07	0.78	*8.464	1.995	Morale
Participation contracts		15.5%	*12.5	4.07	0.36	*3.535	1.995	Morale
Planning		35.2%	*36.92	4.07	0.46	*6.076	1.995	Morale
Implement		38.8%	*43.14	4.07	0.63	*6.568	1.995	Morale
Control		60.6%	*104.51	4.07	0.68	*10.223	1.995	Morale

Table (7) : Impact of the contractual budget and its axes on sustainable development

First: The power influence of independent variables on sustainable development

We note in Table 7 above that the coefficient of determination of the contractual budget amounted to 51.3%, i.e., the extent of changes that the contractual budget makes to sustainable development can be explained through this ratio. The regression coefficient is 0.78, which is a positive quantity and indicates that changing the contractual budget leads to influence and change in sustainable development, and that the calculated t-value 8.464 is higher than the tabular value of 1.995, so the result is a significant effect between the contractual budget and sustainable development.

In the same way for the partnership contracts and their impact, where the coefficient of determination reached 15.5%, which is the percentage of the impact of the axis of the partnership contracts on sustainable development, i.e. 15.5% of the changes that occur in sustainable development are caused by the partnership contracts, and the calculated F value reached 12.5, which is greater than the tabular value. The regression coefficient of 0.36, which is a positive

value, explains that changing one unit of the partnership contracts changes the sustainable development by 0.36, and the tabular t-value is less than the calculated value of 3.535, and this confirms that there is a significant effect between the partnership contracts and sustainable development.

As for planning and its impact, the coefficient of determination reached 35.2%, which is the percentage of the impact of the planning axis on sustainable development, that is, the changes that occur in sustainable development due to planning, at a rate of 35.2%, and the calculated F value amounted to 36.92, which is greater than the tabular value 4.07. Changing one unit of the planning process changes sustainable development in the same proportion, and the calculated t-value 6.568 is greater than the tabular value, and this confirms that there is a significant effect between planning and sustainable development

As for implementation and its impact, the coefficient of determination reached 38.8%, meaning that the changes in sustainable development were caused by implementation and in the same percentage, as the calculated value of F amounted to 43.14, which is greater than the tabular value. One unit of implementation changes sustainable development by 63%, and the tabular t value is less than the calculated value of 6.568, and this confirms that there is a significant effect between implementation and sustainable development.

As for monitoring and its impact on sustainable development, the coefficient of determination reached 60.6, meaning that the changes in sustainable development were caused by oversight, at a rate of 60.6%, and the calculated F value amounted to 104.51, which is greater than the tabular value of 4.07. It explains that the change and difference of one unit of control changes the sustainable development by 68%, and the tabular value of t is less than the calculated value of 10.223 and this confirms that there is a significant effect between control and sustainable development.

Second: the influence of the independent variables on the economic dimension

Independent variables	Dependent variable	R^2	Calculated value F	Tabular value F	Parameters	Calculated value t	Tabular value t	Result
Contractual budget	Economic side	52.8%	*76.07	4.07	0.89	*8.722	1.995	Morale
Participation contracts		21.9%	*19.09	4.07	0.48	*4.369	1.995	Morale
Planning		39.3%	*44.09	4.07	0.55	*6.64	1.995	Morale
Implement		28.5%	*27.09	4.07	0.6	*5.205	1.995	Morale
Control		58%	*94.03	4.07	0.75	*9.697	1.995	Morale

Table (8) : The impact of the contractual budget and its axes on the economic dimension

We note in Table 8 above that the coefficient of determination of the contractual budget amounted to 52.8, that is, the percentage of changes caused by the contractual budget in the economic dimension amounted to 52.8%. It indicates that changing one unit in the contractual budget leads to an effect on the economic dimension by 89%, and that the calculated t-value is 8.722 higher than the tabular value of 1.995, so the result is a significant effect between the contractual budget and the economic dimension.

As for the participation contracts and their impact, the coefficient of determination reached 21.9, which is the percentage of the impact of the axis of the partnership contracts on the economic dimension, and the calculated F value was 19.09, which is greater than the tabular value, and this supports the effect, as well as the value of the regression coefficient of 0.48, which is a positive value that explains that any change in the partnership contracts changes Of the economic dimension by 48%, and the tabular t-value of 1.995 is less than the calculated value of 4.369, and this confirms that there is a significant effect between the participation contracts and the

economic dimension, and in the same way with regard to planning and its impact on the economic dimension, as the ratio of the impact of the planning axis on the economic dimension amounted to 39. 3% The calculated F value amounted to 44.09, which is greater than the tabular value 4.07. The effect also confirms the value of the regression coefficient of 0.55, which is a positive value that explains that changing one unit of the planning process changes the economic dimension in the same proportion as the calculated t value 6.64 is greater than the tabular value and this Supports that there is a significant effect between planning and the economic dimension.

The coefficient of determination of the implementation axis reached 28.5, meaning that changes in the economic dimension are caused by changes in implementation, at a rate of 28.5%. The calculated value of F amounted to 27.09, which is greater than the tabular value. This supports the effect of the implementation axis on the economic dimension and is also confirmed by the value of the regression coefficient of 0.6, which is a positive value that explains that changing Implementation changes the economic dimension by 6%, and the tabular t-value is less than the calculated value of 5.205, and this confirms that there is a significant effect between the implementation and the economic dimension.

As for oversight, where the coefficient of determination reached 58, meaning that the changes that occurred due to oversight were at a rate of 58%, and the calculated F value amounted to 94.03, which is greater than the tabular value of 4.07, and this confirms the impact on the economic dimension. 75% also that the tabular t value is less than the calculated value of 9.697, and this confirms that there is a significant effect between the control and the economic dimension.

Third: The influence power of independent variables on the social dimension

Table (9): The effect of the contractual budget and its axes on the social dimension

Independent variables	Dependent variable	R^2	Calculated value F	Tabular value F	Parameters	Calculated value t	Tabular value t	Result
Contractual budget	Social side	45.2%	*56.06	4.07	0.85	*7.487	1.995	Morale
Participation contracts		12.1%	*9.33	4.07	0.37	*3.054	1.995	Morale
Planning		33.4%	*34.17	4.07	0.52	*5.846	1.995	Morale
Implement		35%	*36.58	4.07	0.69	*6.048	1.995	Morale
Control		53%	*76.79	4.07	0.74	*8.763	1.995	Morale

There is a significant effect between the contractual budget and the social dimension, by noting the results in Table 9, where the calculated F value was 56.06, which is greater than the tabular value, and this indicates the effect on the social dimension. The value of R^2 reached 45.2%, which is the proportion of the impact of the budget in the social dimension as The calculated t-value amounted to 7.487, which is a value higher than the tabular value, so the result appeared significant. We also note in the same table the effect of the partnership contracts, where R^2 reached 12.1%, which is the percentage of change in the social.

dimension due to the change in the partnership contracts, and the calculated F value reached 9.33, which is the largest From the tabular value of 4.07, the regression coefficient was 0.37, and the calculated t-value was 3.054, which is a value higher than the tabular value of 1.995.

The R^2 amounted to 33.4%, which is the percentage of change in the social dimension as a result of the change in planning. The calculated F value amounted to 34.17, which is greater than the tabular value 4.07, and the regression coefficient reached 0.52, meaning that the change in planning affects the social dimension by 52%, and the calculated t value reached 5.846, which is a higher value. From the tabular value of 1.995, the result appeared significant, that is, there is a significant effect between planning and the social dimension, and there is also a significant effect between implementation and the social dimension, through the results in Table No. 8 above, and

R^2 reached 35%, which is the percentage of change in the social dimension as a result of The change in implementation, as the calculated F value amounted to 36.58, which is greater than the tabular value 4.07, and the regression coefficient was 0.69, meaning that the change in one unit of implementation affects the social dimension by 69%, and the calculated t value was 6.048, which is a value higher than the tabular value 1.995.

As for control, R^2 amounted to 53%, which is the percentage of change in the social dimension as a result of the change in control. The calculated F value amounted to 76.79, which is greater than the tabular value 4.07. The regression coefficient reached 0.74, meaning that the change in one unit of control affects the social dimension by 0.74, and the value of The calculated t was 8.763, which is a value higher than the tabular value 1.995, so the result appeared significant, meaning there is a significant effect between control and the social dimension.

Fourth: The influence power of independent variables on the environmental dimension

Table (10) : Impact of the contractual budget and its axes on the environmental direction

Independent variables	Dependent variable	R^2	Calculated value F	Tabular value F	Parameters	Calculated value t	Tabular value t	Result
Contractual budget	Environmental side	27.5%	*25.75	4.07	0.59	*5.074	1.995	Morale
Participation contracts		5.7%	*4.14	4.07	0.23	*2.034	1.995	Morale
Planning		14.6%	*11.66	4.07	0.31	*3.415	1.995	Morale
Implement		30.7%	*30.17	4.07	0.58	*5.492	1.995	Morale
Control		36.2%	*38.63	4.07	0.55	*6.216	1.995	Morale

By noting the results in Table 10 above, where the value of R^2 reached 27.5%, which is the proportion of the impact of the budget on the dimension

The calculated t-value amounted to 5.074, a value higher than the tabular value 1.995, and the calculated F value reached 25.75, which is greater than the tabular value, and this indicates the impact on the environmental dimension. 0.59 From the above, we note that there is a significant effect between the contractual budget and the environmental dimension. We also note the effect of the partnership contracts, where R^2 reached 5.7%, which is the percentage of change in the social dimension due to the change in the partnership contracts. The calculated F value reached 4.14, which is greater than the tabular value 4.07. The regression coefficient was 0.23 and the calculated t value was 2.034, which is a value higher than the tabular value of 1.995.

The R^2 for the planning axis was 14.6%, which is the percentage of change in the environmental dimension as a result of the change in planning. The calculated F value amounted to 11.66, which is greater than the tabular value 4.07. The regression coefficient reached 0.31. Any change in one planning unit leads to a change in the environmental dimension by 0.31. The calculated t is 3.415, which is a value higher than the tabular value of 1.995, so the result appeared significant, that is, there is a significant effect between planning and the environmental dimension, and there is also a significant effect between implementation and the environmental dimension, through the results in the table above, where R^2 reached 30.7%, which is a percentage of The change in the social dimension as a result of the change in implementation, as the calculated F value amounted to 30.17, which is greater than the tabular value 4.07, and the regression coefficient reached 0.58, meaning that the change in one unit of implementation affects the environmental dimension by 0.58, and the calculated t value amounted to 5.492, which is a value higher than the tabular value 1.995. The result is significant. As for the control, where R^2 amounted to 36.2%, which is the percentage of change in the environmental dimension as a result of the change in control. The calculated F value was 38.63, which is greater than the tabular value of 4.07, and the regression coefficient reached t 0.55, that is, the change in one unit of control affects the environmental

dimension by 0.55, and the calculated t value was 6.216, which is a value higher than the tabular value 1.995.

Analysis of the correlation between research variables and axes

First: The correlation relationship between the contractual budget and the axes of the dependent variable

Dependent variable	Subordinate variable				
	Economic side	Social side	Environmental side	Sustainable growth	Tabular value t
Contractual budget	0.78	0.68	0.53	0.73	2.00
Calculated value t	10.21	7.68	5.09	8.8	Dependability grade
Relation type	Good positive correlation	Good positive correlation	Middle positive correlation	Good positive correlation	0.95

Table (11) : The correlation between the contractual budget and the axes of the dependent variable

From the results in Table 11 above, there is a significant correlation relationship between the contractual budget and the economic dimension, where the value of the correlation coefficient was 0.78, which is a direct (good) relationship between the two variables, and the calculated t value reached 10.21, which is higher than the tabular t value at a confidence degree of 0.95, which is An indication of the strength of the relationship and the importance of the budget in its impact on the economic dimension. The correlation coefficient between the budget and the social dimension was 0.68, which is a good correlation between the two variables. The calculated t-value reached 7.68, which is higher than the tabular t-value at a confidence degree of 0.95. Contractual budgeting and the social dimension.

The correlation coefficient between the budget and the environmental dimension was 0.53, and this indicates an average direct correlation between the two variables. The calculated t value was 5.09, which is higher than the tabular t value at a confidence level of 0.95, so there is a significant correlation between the contractual budget and the environmental dimension

As for sustainable development, there is a good direct correlation between the contractual budget and sustainable development, and this is illustrated by the correlation coefficient of 0.73 and confirmed by the calculated t value of 8.8, which is higher than the tabular t value at a confidence degree of 0.95, so there is a significant correlation between the contractual budget and sustainable development.

Dependent variable	Subordinate variable				
	Economic side	Social side	Environmental side	Sustainable growth	Tabular value t
Contractual budget	0.54	0.45	0.3	0.47	2.00
Calculated value t	5.25	4.19	2.59	4.41	Dependability grade
Relation type	Middle positive correlation	Middle positive correlation	Weak positive correlation	Middle positive correlation	0.95

Second: The correlation relationship between the partnership contracts and the axes of the dependent variable

Table (12) : The correlation relationship between the partnership contracts and the axes of the dependent variable

We note the above results that there is a moderate direct relationship between the partnership contracts and the economic dimension, where the correlation coefficient reached 0.54, and the calculated t-value reached 5.25, which is higher than the tabular value of 2.00 at a confidence level of 0.95, so there is a significant correlation between the partnership contracts variable and the economic dimension, as The correlation coefficient between the partnership contracts and the social dimension was 0.45, which is a medium direct correlation, where the calculated t-value amounted to 4.19, which is higher than the tabular value of 2.00 at a confidence level of 0.95, so there is a significant correlation between the partnership contracts variable and the social dimension

The correlation coefficient between the partnership contracts and the environmental dimension was 0.3, which is a weak direct relationship, where the calculated t-value amounted to 2.59, which is higher than the tabular value of 2.00 at a confidence level of 0.95, and the relationship between the partnership contracts and sustainable development is a medium direct relationship, where the correlation coefficient reached 0.47 and reached The calculated t value is 4.41, which is higher than the tabular value of 2.00 at a confidence level of 0.95, so there is a significant correlation between the partnership contracts and sustainable development.

Third: The correlation between planning and the axes of the dependent variable

Dependent variable	Subordinate variable				
	Economic side	Social side	Environmental side	Sustainable growth	Tabular value t
Planning	0.67	0.59	0.41	0.62	2.00
Calculated value t	7.54	6.06	3.67	6.46	Dependability grade
Relation type	Good positive correlation	Middle positive correlation	Middle positive correlation	Good positive correlation	0.95

Table (13) : The correlation relationship between planning and the axes of the dependent variable

From the above results, there is a significant correlation relationship between planning and the economic dimension, where the value of the correlation coefficient was 0.67, which is a good direct correlation between the two variables, and the calculated t value reached 7.54, which is higher than the tabular t value at a confidence degree of 0.95, which is an illustration of the importance of planning in its impact on The economic dimension, and the correlation coefficient between planning and the social dimension was 0.59, which is a medium correlation between the two variables, and the calculated t-value was 6.06, which is higher than the tabular t-value of 2.00 at a confidence level of 0.95, so there is a significant correlation between planning and the social dimension.

The correlation coefficient between planning and the environmental dimension was 0.41, and this indicates a moderate direct correlation between the two variables, and the calculated t-value reached 3.67, which is higher than the tabular t-value at a confidence level of 0.95, so there is a significant correlation between planning and the environmental dimension.

Also, there is a good direct correlation between planning and sustainable development, and this is evident through the correlation coefficient of 0.62, where the calculated t value was 6.46, which is higher than the tabular t value at a confidence level of 0.95, so there is a significant correlation between planning and sustainable development.

Fourth: The correlation relationship between implementation and the axes of the dependent variable

Dependent variable	Subordinate variable				
	Economic side	Social side	Environmental side	Sustainable growth	Tabular value t
Implement	0.53	0.53	0.49	0.57	2.00
Calculated value t	5.19	5.17	4.61	5.68	Dependability grade
Relation type	Middle positive correlation	Middle positive correlation	Middle positive correlation	Middle positive correlation	0.95

Table (14) : Correlation relationship between implementation and the axes of the dependent variable

In Table 14, the value of the correlation coefficient amounted to 0.53, which is a moderate direct correlation between the two variables, and the calculated t value reached 5.19, which is higher than the tabular t value at a confidence degree of 0.95, so there is a significant correlation between implementation and the economic dimension, and the correlation coefficient between implementation And the social dimension is 0.53, which is a medium correlation relationship between the two variables, as the calculated t-value amounted to 5.17, which is higher than the tabular t-value of 2.00 at a confidence level of 0.95. There is an average direct correlation relationship between the two variables, as the calculated t value reached 4.61, which is higher than the tabular t value at a confidence degree of 0.95. 57. As the calculated t-value was 5.68, which is higher than the tabular t-value at a confidence level of 0.95, then there is a significant correlation between implementation and sustainable development.

Fifth: The correlation between control and the axes of the dependent variable

Dependent variable	Subordinate variable				
	Economic side	Social side	Environmental side	Sustainable growth	Tabular value t
Control	0.77	0.69	0.53	0.74	2.00
Calculated value t	10.07	7.89	5.11	8.94	Dependability grade
Relation type	Good positive correlation	Good positive correlation	Middle positive correlation	Good positive correlation	0.95

Table (15) : The correlation between control and the axes of the dependent variable

We note from the above results that there is a good direct relationship between control and the economic dimension, where the correlation coefficient was 0.77, and the calculated t value was 10.07, which is higher than the tabular value of 2.00 at a confidence level of 0.95, which indicates the importance of control in the economic dimension, so there is a significant correlation relationship between the control variable and the economic dimension, and the correlation coefficient between control and the social dimension was 0.69, which is a good direct correlation, where the calculated t-value reached 7.89, which is higher than the tabular value of 2.00 at a confidence level of 0.95, so there is a significant correlation between the control variable and the

social dimension, The correlation coefficient between control and the environmental dimension was 0.53, which is a medium direct correlation, where the calculated t value was 5.11, which is higher than the tabular value of 2.00 at a confidence level of 0.95, so there is a significant correlation between the control variable and the environmental dimension, and the relationship between control and sustainable development It is a good direct relationship, where the correlation coefficient was 0.74 and the calculated t-value was 8.94, which is higher than the tabular value of 2.00 at a confidence level of 0.95, so it was crowned d A significant correlation relationship between control and sustainable development. Thus, the first and second research hypotheses were proven.

Fourth research: Conclusions and recommendations

First: The conclusions

1) The contractual budget is one of the modern methods within the budget models that have emerged recently as a result of the inability of traditional budgets to achieve their goals for which they were set, and the contractual budget is more suitable for long-term decision-making processes to support and achieve sustainable development

2) In order to succeed in adopting the contractual budget, a number of tools must be available (participation contracts, planning, implementation, and control

3) Relying on the current general budget does not achieve the desired goals of sustainable development because it is not based on scientific foundations that take into account the modern trends of budgets

4) The adoption of the contractual budget activates the role of the private sector in the implementation of government projects and the active and influential participation in the implementation of business and participation in it to ensure the achievement of sustainable growth.

Second: Recommendations

1) The necessity of relying on modern methods in preparing public budgets and preparing an advance plan that is considered as a guiding guide for its adoption in preparing public budgets in the future, in addition to promoting sustainable development in the ministries of the state as it preserves the rights of future generations from the current wealth

2) Conducting courses for the upper and middle administrations in the ministries of the state on contractual budget models for the purpose of creating cadres capable of absorbing the modern trend of preparing budgets

3) Holding seminars and workshops for all workers in the ministries of the state under the title of "sustainable development" and identifying its most important goals and mechanisms so that the term sustainable growth becomes common and understandable among the workers' circles because it is concerned with the current wealth in addition to ensuring the rights of future generations

4) Establishing a financial advisory body linked to the Prime Minister, whose objective is to update the financial and economic methods and concepts of the state within the modern trends, in addition to providing the appropriate ground for implementation in coordination with the regulatory and legislative authorities to serve the achievement of sustainable development.

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