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THE EFFECT OF FUNDING ON THE PERFORMANCE OF THE GOVERNMENT SERVICE INSTITUTION: ANALYTICAL RESEARCH

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Abstract:
The research aims to show the role or extent of the impact of financing in its various forms on municipal performance before and after financial deficit through relying on the analytical research methodology of the research community represented by Directorate General of Municipalities and Directorate of Missan municipalities as a sample of research (13) municipal institutions for a period of (8) years, Considering the completion of final accounts of these years, which provides the necessary data for study, in addition the variation in quality and amounts of grants allocated to municipal institutions during these years, which gives a clearer and more comprehensive picture of the reality of allocations received by municipal institutions before and after financial crisis Using three financial analysis tools (horizontal, vertical, and percentage analysis). Among the statistical analysis tools (SPSS), the Pearson correlation coefficient was used (to calculate correlation between finance and municipal performance), and analysis of multiple linear regression coefficient. The researcher relied on financial data contained in official records and documents of municipal institutions studied. The main findings of the research are that municipal performance depends on availability of funding to support activities of municipal institutions. It depends on central budget to cover all financial needs and this exposes them to risk of facing the lack of financial resources .Central funding is characterized by fluctuation and instability in terms of its impact on external conditions and the general situation of state, while self-financing is characterized by flexibility and ability to continue whenever more attention to confiscation and areas of diversity.

Keywords: *Financing in its various forms (government and self), performance, financial performance.*

INTRODUCTION

Municipal institutions throughout Iraq play a large and effective role in providing various services with direct contact with citizens and other businesses. As the laws in force allowed the municipality to carry out many tasks, including carrying out city planning activities and implementing the designs planned for them by the specialized departments in planning the construction of parks and public gardens, paving and paving roads, cladding damaged streets, and repairing traffic engineering works, as well as establishing parking places and distributing residential lands after their secretion according to sector plans And carry out the work of removing waste and debris from all regions, transporting them to sanitary landfills and treating them the issuance of residential and commercial building permits in accordance with laws and regulations in place to maintain the design and fronts of cities, as well as its active and major role in removing excesses and violations on basic designs, fines for offenders and the collection of fines formally other actions. So because all services mentioned need to provide funds for the purpose of doing them and achieving them in the right and appropriate manner, therefore, the weak financial allocations will directly affect services in particular and performance in general. However, magnitude of the problem was not clear except during the recent years in which state faced financial deficit, which forced it to reduce its expenditures or cancel them in some budget sections,

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which affected performance of municipal institutions and placed them in a dilemma related to continuity of providing services in light of austerity and lack of financial allocations, which It pays in earnest for research on how to activate various funding topics and imports of municipal institutions and their impact on performance of municipality in its various forms. In order to take note of the subject study, the researcher seeks to cover research materials through four topics: includes a first topic as a research methodology, and some previous studies, the second topic is devoted theoretical side, the third topic is practical side of research, and fourth topic includes conclusions reached and recommendations.

1.RESEARCH METHODOLOGY AND PREVIOUS STUDIES

1.1. Research Methodology

1- Problem of the study: The lack of adequate funding is a major problem that many sub-problems derive from it, the inability to provide services to citizens and the inability to develop and future growth that municipal institutions seek to keep pace with the global development and thus the overall performance will be affected, which is also reflected in meeting their needs Various and fulfill the requirements of society as a whole and provide the services that fall on them and within their responsibilities. The research problem that can be formulated is embodied (What is the extent of the impact of financing on municipal performance during the period before and after the budget deficit crisis?)

2- Importance of the study: The study contributes to identifying its importance and the benefit of financing and its reflection on the municipal performance in general (financial and services). And clarify the extent of the impact of the allocated funding size on the performance of municipal institutions through the financial analysis of financing of all kinds (self-governmental).

3- Purpose of the study:

I. Supporting decision makers by highlighting other sources of financing approved by the laws in force and the possibility of working to develop these resources by reviewing their amounts and ways of collecting them. II. Determine the impact of the lack of allocations on the one hand and the weakness of other sources of financing on the other hand, on the municipal performance of municipal institutions in general and on the services they provide to citizens in particular. III. Analyzing the moral differences between the two research variables (finance and municipal performance) during the time series period to see the extent of the funding impact on the municipal performance of municipal institutions in the field of research. IV. Knowing the nature of the relationship between finance and municipal performance.

4- Study community and sample: The research community and sample are represented in the Maysan Municipalities Directorate, which includes (13) institutions, divided by categories (first, second, third and fourth) according to the districts and sub-districts as well as the number of souls.

5- Research assumes: I. There is a significant correlation between financing and the dependent variable (municipal performance and II. There is a significant influence relationship between financing on the one hand and municipal performance on the other hand.

6- Analysis tools: The analytical method was adopted using the financial analysis method and for a time series consisting of eight years (2011-2018) in order to compare the financing of these institutions during the time series period. These tools were divided into: A. Horizontal analysis. B. Vertical analytic analysis. C. Analysis of financial ratios. D. Analysis (SPSS).

1.2. Previous Studies

I. Discuss previous studies: A review of some of the previous studies shows the following:

A - that the two study variables (finance and performance) were two major important variables in many studies, of which the researcher reviewed some of them.

B - Studies related to the two variables have focused most of their attention on public organizations.

C - Some previous studies have shown that the dimensions used to measure the variables of the current study are often similar to the dimensions of the current study.

D - According to what the researcher learned from sources and research, there is no study linking between the two variables of the research.

II. Useful areas from previous studies: Previous studies formed an important basis in preparing the current research. Some of the most important areas of benefit are the following:

A - Most of these studies contributed to enhancing the theoretical aspect of the current research.

B - Learn about the methodology of these studies and the sequence of their paragraphs, which facilitated the way for the researcher to build
Current research methodology.

C - Completing the aspects at which these previous studies stood or researching other aspects that were not previously included.

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D- To get acquainted with the analytical methods used in the previous research, and from there determine the most appropriate methods that are consistent with the nature of the current study.
E- Benefiting from previous studies, drawing on the tools used to collect the present study data and information, such as personal interviews and field coexistence.
F- Inferring some references, sources and theoretical research that the researcher was not able to see in order to study the theoretical aspect of the current study.

2.THEORETICAL SIDE

2.1. Financing

1. Concept of financing: Finance is one of the oldest branches of economics and it is one of the main principles of any organization or institution to continue its work, by providing sufficient money for its needs at the appropriate times, and the needs of the institution are shown through its need for adequate financial coverage for any step you take through the economic policy that is trying to obtain All opportunities available to exploit all the possibilities in providing financial liquidity to help in expanding its activity further (International monetary fund, 2003). The researchers also tried to highlight the importance of the financing function and its impact on the work and development of institutions and the varying degree of effectiveness of financing methods and methods, except that they agree that financing means providing the necessary liquidity to pay and develop the work of institutions, whether they are in the public or private sector. Finance in the country or institutions, raising the necessary funds and organizing its management. " In the sense that it is one of the sciences and arts in economic theory because it is based on describing and analyzing the various financing methods and regulating their use within the institution (Al qadi, 2014).
Therefore, the researcher believes that financing is the primary function that seeks to provide the necessary funds for the institution from its various sources, so that the institution is able to fulfill its obligations towards society by providing various services at the appropriate time.
2. Importance of Financing: Finance is very important due to the economic need for goods and services that society needs, as capital in modern societies plays a major role in satisfying needs and diversifying them. The interest in finance has increased and considered it as an independent science after increasing interest in financial analysis, cash flow studies, financial planning, and the emergence of linear programming, and has extended from being a tool to obtain financial needs to the system as a whole, and the financing components have become many and many and have included financial regulation, financial planning, cash liquidity, long-term investment and sources of access On money, financial institutions, money markets, and technical methods of obtaining money, I became aware of taking decisions and methods as a path to the success of institutions(Al Maghribi, 2018).
In view of the importance of financing, its decision is considered as the basisfor taking care of by the institution, as it determines the efficiency of financial decision makers, through their search for the necessary sources of financing, and agreeing to the nature of the targeted service or investment project and choosing the best and best use of them in proportion to the volume of funding and without future risks Which helps to achieve the ruler goals (Saleh, 2012).
3.Self-financing: Many writers and researchers of self-financing were known by several definitions that included in its broad concept is the primary axis of financing, as it directly contributes to reducing the external sources of financing, and represents the unit's self-ability to finance itself, i.e. that the non-profit government unit derives its spending capacity from revenue that In collecting it from the beneficiaries as a result of practicing some of its activities, its types and aspects of spending according to the legal rules or instructions of the institution, therefore it is called (money allocated for a specific purpose), (Freeman & Shoulders, 2003). It is indicated to him that "these new resources are formed by the foundation's primary activity and are kept as a permanent source of funding for future activities and operations, that is, the overall results that are reinvested in the future, to result in a cash surplus achieved by the primary activity and dedicated to financing growth in future financial needs".(Ben Sassi & Qureshi,2011), Self-financing is also defined as a cash flow earmarked for the exploitation activities of the corporation, which is a very important financing method and is the most used. It allows the corporation to finance its activity without resorting to external parties and expresses the group of cash flows obtained by the corporation's activity during a certain period, which is definitely used to finance its growth and increase its money The Special, (Hanna Lim, et al, 2014).
4. Importance of Self-financing: Self-financing is one of the most important sources of financing for institutions and it is the main source that the

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institution must work to develop and increase, and that ensures its continuity and presence without a threat on the one hand and on the other hand it supports the institution in not relying on external parties for funding which creates a type of dependency that may threaten the institution And its presence in the absence of the external sponsor for any reason .We can determine the reasons for the importance of self-financing for institutions as follows (Saleh, 2012):

A- Helps to achieve the institution's self-sufficiency and independence without relying on external financing.

B- An effective way to achieve the goals and mission of the institution, whereby the institution is able to implement what it is convinced of and sets goals that are consistent with its vision and mission.

C- It supports the community's confidence in the institution and its projects, as it provides a picture of the organization that it is able to implement what it aims for.

D- Helps the continuity of the public institution (non-profit institutions) through a sense of public ownership of its projects, and that the origin in its existence is to serve the community for which it works without targeting my profit from providing these services, which is something that supports the mobilization of community members around the institution and the obligation to pay what They shall be subject to financial fines imposed by law in favor of the Corporation, including fines, fees and taxes.

5.Funding sources in municipal institutions: Funding sources are the sum of activities through which the corporation obtains the funds necessary to finance its investment and service projects. Municipal institutions throughout Iraq rely on two sources of financing according to the Municipalities Imports Law No. (130) for the year 1963, amended: government funding (central), and self-financing (Private), where the central funding for municipal institutions and all ministries and government departments is represented by (central budgets) issued by the Ministry of Finance of the central government, after approval by the House of Representatives and published in the Official Gazette, so when we look at the concepts of the general budget And its definitions, we mainly study the areas of central funding sources for municipal institutions in particular, ministries, departments and institutions in general. The two main sources of financing for municipal institutions are:

*A. Central funding (government):*Central financing is one of the main sources on which direct funding for non-profit governmental institutions is obtained in obtaining the funds necessary to carry out its ongoing and investment activity, and the central financing requires that all public revenues received by non-profit government units go to the state treasury, and in return for that you undertake The public treasury covers all expenses for these units according to what is specified in the annual general budget law, provided that these expenses are within the limits of the approved allocations set out in the specific budget for each unit and within the limits of the following powers Yeh authorized the President of the Supreme Administrative unit where the proportion allocated from the state budget to service institutions according to their needs, (Al Awwad, & Jijawi, 2012).

B. Self-financing: Self-financing is considered one of the most important sources of financing and the main axis in service institutions, which it seeks to achieve through the total of the means and financing methods adopted by the institution in accordance with the controls and laws in force, which gives the institution financial independence that helps it to survive, grow and develop in various fields, whether productive or service without Refer to external sources or parties, depending on the revenues achieved by the institutions as a result of the municipal departments obtaining their imports, from fees, levies, fines, taxes and rents, which are with certain amounts and within specific frameworks according to the forces Nin the window in this regard, which is both: The Municipalities Imports Law No. (130) of 1963 as amended.

Street Paving Law No. 85 of 1963 as amended. And also, Revolutionary Command Council Resolution (dissolved) No. 5 of 1996 imposing fees for granting building permits for buildings. Furthermore, Revolutionary Command Council Resolution (dissolved) No. 133 of 1996 amending waste removal. Followed by The Industrial Investment Law for the Private and Mixed Sectors No. 20 of 1998 as amended and finally, Law on the Sale and Rent of State Funds No. (21) of 2013 which came as a substitute for the Law on Selling and Renting State Funds No. 32 of 1986 as amended.

By studying the above laws on revenue for municipal institutions, we can determine the following items: A. Fees for waste removal services .B. Tiling services fees .C. Revenue from selling and renting buildings .D. Rental income of industrial lands and industrial buildings. E. A fee for granting and renewing building permits .F. Credit interest .G. Profession practice fees .H. Other fees, such as the fees for attesting contracts .I. Advertising fees.

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2.2. Performance

1.Performance concept: The researchers disagreed on setting a specific concept because of the varied difference in performance, each according to its specialization, and its view of matters from its own angle, as this difference about the concept of performance stems from the difference in the criteria and standards that are used in studying and measuring performance, so performance is defined from the point of view of Evan)) as the ability The organization is in line with each of the four organizational processes, inputs, outputs, processes, and feedback. "Performance according to this definition represents the result the organization achieves as a result of the operations to which its outputs are subject (Al Baghdadi & Alabadi, 2010), While he knew him (Wheelen& Hunger, 2015)," It is the end result of the foundation's work, and a reflection of the institution's ability to use its available resources (material and human) in order to achieve its goals ".The performance largely depends on the administration being adept at directing and allocating the available resources, in line with the goals it aspires to reach. (Gomes, et al, 2008). Also, (Daft ,2003) added the elements of efficiency, as it was stated in his definition that performance means the ability of the institution to achieve its goals by utilizing available resources and using them in an efficient and effective way, that is, it reflects the goals planned by organizations and the means necessary to achieve them, and thus links between The aspects of the activity and the goals that these activities seek to achieve, as performance is the sum of the elements of efficiency and effectiveness .

2.Importance of performance: The importance of performance for business enterprises of all kinds is as follows (Al Shumaily, 2017):

A. Supporting the importance of the goal that the administration seeks to achieve.

B. It helps in scientific translation of all decisions that are taken at all levels in the institution, and in order to achieve effective performance, performance should be characterized by seriousness and integrity when making decisions and avoiding moods.

C. Contributing to the permanent ability to present positive and satisfactory results at intervals.

D. The performance supports the list of the main tasks assigned to the administration, rather it comes at the forefront and the first to pay attention to achieving its goals The objectives of the existence of the institutional performance system in each institution is to know which the institutional goals are achieved, such as the optimal use of available resources, and this is not done unless there is a renewable information base to draw up policies and improvement plans and analyze the strengths and weaknesses for development after that. One of the characteristics of institutions with good performance is that they are clear objectives, specific inputs and outputs, and focus on results, not actions, (Al Shumaily, 2017). The financial performance consists of a set of returns that are summarized in mathematical figures that are measured according to the policies and processes related to the company's financial framework within a certain period of time, and in comparison with other similar companies (Yahya, et.al,2021).

3.Municipal performance: It means all the tasks, duties and services that municipal institutions perform towards society, and in the beginning we must know what the municipality is? According to the Municipal Administration Law No. 165 of 1964 amending Article (1), the municipality is a local institution with a legal personality that carries out public works and services stipulated in this law or in any other law Municipal services are no longer traditional tasks and tasks that municipal departments take upon themselves to do, but rather they have become a prominent feature of the era that aims to achieve prosperity and progress for humanity, as many municipal duties are assigned to the municipality according to the Municipal Administration Law No. (165) for the year (1964) amended. Regarding municipal performance, important principal articles includes: Articles (43), (46), (47), (48), (51) and(52).

3.THE PRACTICAL SIDE OF RESEARCH

The researcher in this research will use the tools of financial analysis through conducting the horizontal and vertical analysis and the ratios analysis for the data of the institutions in the field of research by relying on the analysis tables prepared by the researcher based on the financial data taken from the records and official documents and financial statements of municipal institutions, for funding indicators and indicators of municipal performance.

3.1. Analysis of finance indicators

3.1.1 Analysis and discussion of funding for research sample according to the horizontal analysis of the period (2011-2018)

The research begins with a horizontal analysis of the financial statements of municipal institutions, indicating the rates of change for a time series consisting of eight years 2011-2018. The researcher presented the results of applying the equations of change and then comparing the total ratios for studied years.

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A- Analysis and discussion of total revenue: Total revenue is all money allocated in the annual budget of municipal institutions that includes government and self-revenue (private), depending on the results of the eight-year horizontal analysis (2011-2018) as a percentage of changes to revenue The aggregate for each municipality and for each year of the time series, and in general view of the results, in total the base year (2011) represented the highest revenues for municipal institutions in the field of research in this year, due to the large financial allocations of the central government to the service departments at that time, and then began to decline for the years (2012-2013) with overall change percentages (-1%, -7%), respectively. It ranged between (35%, 9%) as a higher limit in the municipality of Al-Khair and Hungary respectively, and the percentage of (-12%, -23%) as a minimum in the municipality of (Ali Gharbi, Al-Mashrah), Then the percentage started with a slight increase in the year (2014) with a total change rate of (3%) compared to the previous year, with the highest rate (109%) in the municipality of the morgue, and the lowest rate (-67%) in the municipality of Al-Khair, and we notice the fluctuation in the proportions between the municipalities due to Some municipal institutions did not spend the funds allocated to them within the budget which led to the reduction of their government financial allocations. We note the sharp decline in revenues in 2015, recording a negative change (-32%) due to weak financial allocations from the central government, While followed bya relative rise in 2016 but weak (6%), then the decrease in 2017 returned to record the rate of -10%, ranged between (110%) in the municipality of the morgue, this rate was achieved as a result of the dependence of most municipal institutions on developing their own revenue, and (-39%) in the eastern municipality of Ali. The last year (2018) registered a total rate (47%), and this rate was achieved as a result of the dependence of most municipal institutions on the revenues they obtain from private financing (self).

B- Analysis and discussion of government revenue: This revenue is allocated to municipal institutions according to the controls of the Ministry of Construction, Housing and Public Municipalities on the basis of population density in addition to allocating benefits based on need or what is called the term disadvantage according to what the financial managers mentioned when interviewing them (2011-2018). We note that the rates of change vary between municipalities and even years, where it recorded highest change in 2012 in the municipality of Al-Khair (36%) and the lowest in the municipality of Ali Western region (-10%), with a total growth of (0%). As we note in the year (2013), all change rates came in negative, except for the municipality of Sayed Ahmed Al-Rifai (1%), which is very small, while the lowest was recorded in the Municipality of Ali Al-Sharqi (-26%) and with a total change (-13%). This percentage indicates a decrease in government revenue compared to the previous year. As in 2014, the decrease in revenue continues, with the highest of (0%) in the municipality of the morgue, and the lowest of (-63%) in both of Al-Khair and Sayed Ahmed Al-Rifai, due to the municipalities themselves, where The sums allocated to it were not exploited due to mismanagement, and large sums were recovered from the budget of the previous year to the state treasury, which led to reducing the allocations granted to them by the government during the year, and the total percentage of change (-14%). For 2015, we notice a clear decline in the change of revenue, where it ranged between (-2%) and (-58%), and with a total change of (-48%). It reached (52%) from last year's revenue, a large percentage indicating the decline in revenue due to the severe shortage of the state's general budget and the announcement of austerity in all state institutions. The situation continued till 2016, and it decreased to the total change (-6%). The highest (4%) in the municipality of Al-Mashrah, and the lowest (-24%) in Al-Salam. The results of 2017 varied between (6%) for each of Al-Azir and Sayed Ahmed Al-Rifai, and (-13%) for Ali Al-Sharqi, with a total change of (-1%).The ratio indicates the stability of government revenue compared to the previous year, as the consecutive decline in government funding during (2015-2017) caused by the severe shortage of the state budget in general that negatively affected the financial allocations granted. For municipal institutions, which caused a decrease in the performance of municipal institutions in the research sample. In the last year (2018), we note that most municipalities recorded positive change (9) municipalities out of (13) municipalities, where they achieved a total change of (19%) that indicates good growth in government revenue compared to For the past three years.

C- Self-financing analysis and discussion: The other analysis includes another tributary of the revenue streams of municipal institutions, which represents the revenues that municipal institutions obtain from their current activity and from their private properties according to the laws related to the work and administration of municipal institutions. The aim of this analysis is to show the growth in the rates of

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private (self) revenue for municipal institutions in the field of research and during the period of the time series and for each year with a statement of the total percentages of private revenue. We observe in 2012 a clear variation in the ratios between municipalities, where the highest (300%) was recorded in Al-Salam, While the lowest rate was recorded (-73%) in Sayed Ahmed Al-Rifai, with atotal rate of -15%. We see a decrease in the private revenue growth in 2012 compared to the previous year. While we note the change in the growth during 2013, most municipal institutions register positive values (11 out of 13) with the highest rate of (333%), and the lowest (-53%) was in Sayed Ahmed Al-Rifai (poor directorates and without self-resources), and with a total change of (77%). We also notice in 2014 the increase in private revenue, where the highest was (872%) inthe morgue, and this indicates that some institutions of the municipality start to take care of its revenue. The private sector, as recorded at the lowest in Al-Khair (-97%) and with a total rate (113%) where we note the increase in growth for private revenues. This growth in the percentages continued in 2015 to record the highest of (844%) in the municipality of Qalat Salih due to its dependence on government grants, while the lowest (-91%) was in Al Salam municipality, and with a total rate (10%). Regarding 2016, we noted the highest rate of (710%) in the municipality of Justice which showed the direction of the municipalities towards maximizing their own revenues after the government revenue decreased (such as selling residential lands belonging to them by public auction according to Article 25 From the Law of Selling and Renting State Property No. 21 of 2013). The lowest rate of (-83%) in the municipality of Qalat Salih, as we have clarified that the reason for this discrepancy in the proportions of municipalities from one year to the next is the resort of most municipalities to sorting residential lands within the basic design and selling them by auction, and a total rate was recorded (22%), which is a positive percentage and a acceptable. But the growth rate declined in 2017 in most municipal institutions with a total rate (-18%), and followed by the significant rate in 2018 with a total rate of (80%), and the highest rate of (973%) in the Municipality of Salam. This confirm by the institutions following the different methods according to what the law allows to increase their financing sources including the sale of lands by public auction, which had the greatest effect in increasing the growth rate of private revenue.

3.1.2 Analysis and discussion of funding for research sample according to the vertical analysis for the period (2011-2018).

In this section, the financial data will be analyzed by the vertical analysis of financial data for municipal institutions. Finding the relative importance of revenues for each municipality and the total relative importance of each year of the time series.

A- Analysis and discussion of total revenue: It is noted that the relative importance of total revenue in 2011 that ranged between (14%) in the municipality of Hungary and (2%) in a municipality Al-Khair, with a total rate of (14.8%), which is the highest ratio during 2011-2018, with an average annual revenue of (1243) million dinars and a standard deviation (528), followed by the year (2012) with a total of (14.7%) that indicates the stability of the financial allocations granted to municipal institutions, where the lowest (3%) was recorded in a municipality (Al-Khair, Sayyid Ahmad) and the highest (13%) in the Hungarian municipality, with an average annual revenue of (1227) million dinars and a standard deviation (461). In 2013 and 2014, overall relative importance were 13.7% and 14.2%, ranging between (15% and 21%) highest in Hungary, and lowest (3%, 1%) in Al-Khair, Syed Ahmed, with an average annual revenue of (1145, 1181) million dinars and a standard deviation (800, 515) respectively. We note the clear decline in revenues during 2015-2017 to record a total relative importance of (9, 6%, 10,2% and 9,2%) respectively, ranged between (23 to 27%) as a maximum in the municipality of Hungary (1%, 1%, 1%) and lowest in the municipality of Al-Khair, with an average annual revenue of (800, 850, 767) million dinars, respectively. We note the apparent decline in financial allocations due to the weakness of the sources of financing represented by government revenue due to austerity in the state's general budget, which led to pressure on expenditures, financial allocations and grants for municipal institutions. The last year (2018) recorded a relative advantage compared to the three years, which reached (13.5%) ranged between (1%) in the municipality Al-Khair, Sayyid Ahmad and (33%) in the municipality of Hungary, with an average annual revenue of (1128) million dinars and a standard deviation. (1232) due to the good growth of private revenue, which is one of the most important sources of funding after government revenue, and we can deduct from the above the existence of significant fluctuation in the ratio between years and even municipalities, which needs to know the causes of instability and address them.

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B- Analysis and discussion of government revenue: This analysis is the second aspect of the revenue analysis and the indication of the relative importance and extent of the change in ratios from one year to the other for the institutions in the research field, starting from (2011) where the highest rate was (19,45%), and ranged between (2.4%) in the municipality of Al-Khair, and (13%) in the Greater Hungary municipality, with an average annual revenue of (1143) million dinars and a standard deviation (401). The year (2012) achieved the second rank with a rate of (19.3%) that ranged between (3%) in the municipality Al-Khair and Sayyid Ahmad Al-Rifai, and (12%) in the Municipality of Great Hungary, with an average annual revenue of (1141). Million dinars and ban Standard Crafts (394).The year (2013) came in the third rank, with a total rate of (14.6%) that ranging between (3%) in the municipality of Al-Khair, and (13.6%) in the Greater Hungary municipality, with an average annual revenue of (994) million dinars, with a standard deviation (400). Following that, the year (2014) recorded the rate of (14.6%), and the fourth rank, with the highest rate (14%) in the Greater Hungary municipality, and the lowest (1%) in the Municipality of Al-Khair, with an average annual revenue of (859) million dinars and a standard deviation (403)which indicates the stability of government funding, However, in the year (2015), the results show a clear decline in the amount of government revenue with a total rate of (7.5%), which ranked sixth, ranging between (2%) in the municipality of Al-Khair, and (14%) as in the Greater Hungary municipality, with an average revenue of (445) million dinars and a standard deviation (192), and the decline continued until 2016 and 2017 to record a relative rate of (7%) and at the seventh (last) level, with an average annual revenue of (417, 417) million dinars, and a standard deviation (87, 186), respectively, While we note a slight increase in government revenue during the year (2018), which ranked fifth with a total rate of (8.3%), which indicates the recovery of government revenue, with an average annual revenue of (489) million dinars and a standard deviation (286).

C- Self-revenue analysis and discussion: The researcher aims, through this analysis, to explain the relative importance of self-income (private) to municipal institutions during the period of the time series for a period of eight years and for each year separately, depending on the documents and official records of municipal institutions. The first year (2011) ranked 7th with a total relative importance (4.1%) and an average annual revenue of (100) million dinars and a standard deviation (88), Greater Hungary municipality had the largest rate (26%),While the municipality of Al-Khair has the lowest (1%). The year (2012) recorded a total rate of (3.5%) and was in the 8th, with an average annual revenue of (85) million dinars and a standard deviation (81), where the same states owning highest (27%) and lowest (1%) rates, while the year (2013) ranked sixth with total rate of (6,2%) and with an average annual revenue of (152) million dinars, with a standard deviation (145), of which the largest was for the Municipality of Great Hungary (23%), and the lowest income was in the municipality of Sayed Ahmed Al-Rifai (1%). Year 2013 has the low percentages in most municipal institutions, which suggests a lack of interest in private revenue due to the huge budgets received by institutions. Specifically in a year (2014), we note the growth in private revenue with a total rate of (13.2%) that ranged between (0%) in Al Khair Municipality, and (40%) in the Municipality of Hungary, with an average annual revenue of (323) million dinars, and a standard deviation (517), and continued growth in revenue. Originally for most municipal institutions during the year (2015), where it recorded a total rate of (14.6%) with an average annual revenue of (356) million dinars, and a standard deviation (570), and same states own lowest (0%) and highest (41%) rate, while the year (2016) registered remarkable growth with a total rate of (17.7%), with an average annual revenue of (433) million dinars, and with a standard deviation (593), the Municipality of Hungary had the largest share (38%), and the lowest percentage (0%) in the municipality of Al-Khair.), With an average annual revenue of (354) million dinars, and a standard deviation (563), the highest in the municipality of Great Hungary also by (32%), and the lowest in the municipality of Sayed Ahmed Al-Rifai by (0%), and we note in2018 Art So, the percentage of private revenue to score a total rate of (26.2%), which is a high percentage, with an average annual revenue of (639) million dinars, and a standard deviation (1019).

3.1.3 Analyzing and discussing funding for research sample according to an analysis of ratios for the period (2011-2018).

A- Analyzing and discussing total expenditures to total revenues: The purpose of this analysis is to show the percentage of implementation and exploitation of the budget, and the extent of the commitment of municipal institutions to disburse the funds allocated to them according to the exchange controls and the powers granted to them by the ministry in the use of these huge allocations in developing their work and increasing sources of

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income from creating new properties and sorting and annexing lands within the basic design and expansion Municipal boundaries so that they can later distribute them to citizens and eligible groups in return for sums of money that are collected for the benefit of the municipality and contribute to raising its budget and also increasing the number of green spaces and recreational places and offering them for investment. As it clarifies the ratio between total spending to total revenue in (2011), to record the highest rate of spending (58%) in the municipality of Al-Kahla, i.e. a surplus (42%) that was not exploited by the municipality, and the lowest percentage of spending (36%) in the municipality of the slave With a surplus (64%) that was caused by huge allocations that exceed the municipality's ability to benefit from it and spend it on vital projects, the total actual spending ratio to the total revenue during the year was (51%) where approximately (49%) of the amount was returned to the state treasury. It is used by municipal institutions and this is not considered a positive thing, but rather a negative indication of not exploiting the huge amounts allocated in Its budget, as recorded in the year (2012), highest was in the municipality of Al-Kahla, (80%) and the lowest (40%) in the municipality of Al-Khair, with a total spending rate (71%), which also did not achieve the ideal rate. The percentage of total spending increased to (90%) in (2013) to record the highest rate of (94%) in the municipality of Salam, and the lowest in the municipality of Sayed Ahmed Al-Rifai (83%) where we note all municipal institutions achieved advanced rates in Its expenditures. We notice during (2014) the increase in spending rate to record the highest (145%) in the municipality of Al-Khair, and the lowest in the municipality of the morgue (64%), and the total rate of (89%), which indicates a clear disparity in spending ratios between the municipalities. We also note in 2015 all municipal institutions recorded high spending rates (124%), with the highest rate of (200%) in the municipality of Azir, i.e. a deficit rate of (100%) and the lowest (65%) in the municipality of Qalat Salih, and we note the size of the disparity in expenditures between the municipality and another, which was caused by weak revenue and allocations in the institutions budget. The year (2016) recorded the highest rate (208%) in the municipality of Azir also And the lowest (80%) in Ali Al Sharqi Municipality, with a total of 122%, which also records a deficit of 22%.The increase in expenditures ratios continued till 2017 to record the highest rate of (210%) in the municipality of Azir, and the lowest (73%) in the municipality of the morgue, and the total of (129%) where shows the deficit in revenue to cover the expenses that caused it. The sharp decrease in revenues, especially government revenue during these years, which negatively affected the coverage of expenditures, and in return the expenditures were not guided by the institutions, and in the last year (2018) we note the stability of the expenditures against the revenues of most of the institutions with the highest rate of (146%) in the municipality of Sayed Ahmed Al-Rifai, the lowest (59%) is in the municipality of Al-Kahla, and the total Hypocrisy (86%). We conclude that the rate of spending compared to the total revenue at beginning, a surplus at the end of the fiscal year because the institutions did not spend despite the existence of the power to exchange, and the large amount of financial allocations granted by the state showed that it exceeds the ability of some municipalities to dispose of these funds according to a correct financial vision and planning .However, the coverage rate of the total revenue decreased quickly compared to the total expenditures due to the decrease in revenues and due to the financial crisis that negatively affected the municipal budgets and this is what the results have proven over the years Al k SAD (2015, 2016, 2017) where it shows the significant decline in revenues in covering the expenditures due to the reliance of most municipalities on government funding without attention to other sources.

B- Analyze and discuss actual revenue to estimated revenue: The aim of this analysis is to find out the extent of the interest of municipal institutions in the process of financial planning for revenues and rely on scientific methods in the next estimate of revenues, with an indication of the extent of the impact of huge budgets and government grants on some municipalities in the process of estimating revenue. In this regard, the year (2011) achieved high rates of actual revenue compared to what was estimated, as it reached the highest percentage (186%) in the municipality of Sayed Ahmed Al-Rifai, and the lowest (20%) in the municipality of Salam, and with a total rate of actual revenue (110 %).The (2012) highest rate (229%) was recorded in the municipality of Qalat Salih, which is A large percentage compared to what was estimated that indicates a deviation rate of (129%), and the lowest in a municipality (27%) in the municipality of Sayed Ahmed Al-Rifai, with a total rate of (85%),where we note the discrepancy in the clear proportions and indicates the randomness and inaccuracy in estimating private revenues by those in charge of this. In the year (2013), the process continued to develop the estimates without a specific criterion where the rate ranged between (88%) in the municipality of Kumit,

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and (14%) for both the municipality of Al-Kahla and Sayyid Ahmed al-Rifa'i, and with total rate of (37%), which is a significant deviation from the estimated income by (63%), Where we note continued inaccuracy in planning and forecasting revenue, and this confirms our previous reading of the reality of the estimates. In the year (2014) it achieved the highest rate of (467%) in the municipality of the morgue. Perhaps this significant increase in the percentage completely eliminates any realistic reliance on financial planning, while the lowest rate (8%) in the municipality of goodness and the total rate of (98%),where we note the clear discrepancy in the percentages between one year and another, which is evidence of inaccuracy in developing estimates for private revenues by institutions. We notice that in 2015, the total rate of (108%) was recorded, which is a good percentage. Somewhat in spite of the presence of discrepancies, where the highest (322%) was in the municipality of Al-Mashrah, and the lowest (8%) was in the municipality of Al-Khair, and it seems that the financial planners did not review the data of the previous year and that financial planning lost one of its basic components, which is realism and improvisation, but relying on accurate information and forecasting the future according to a vision imagine and perceive the reality. We also notice this through the year (2016), where a total ratio of (132%) was recorded, recording a deviation of (32%), and the highest (351%) in the municipality. About the planned revenue, the estimation process is not based on PIA and at real but on personal judgments, while the lowest recorded (8%) in the municipality of goodness. In the year (2017), we note that it recorded the lowest rate of (56%), with a deficit rate of (44%), which is a significant deviation in the low actual revenue ratios for most institutions compared to what was estimated by the financial managers in the municipalities, and in the last year (2018) was the ideal rate with a total ratio of (100%), but does not mean that all municipal institutions achieved the ideal rate and we note that (9) municipalities out of (13) achieved this rate, while the highest was in the municipality of the morgue (211%), which recorded a deviation rate (111%), while it recorded the municipality of Kamit (141%), and the Municipality of Justice recorded a rate (45%), and the Maymoona municipality came in the last with (39%) with a deficit of (61%).

3.2. Analysis of municipal performance indicators

In this section, important activities of municipal institutions will be analyzed, which have a direct impact on municipal performance and indicate which funding for these activities is reflected in the performance of institutions, using the analysis tools, where the analysis includes tiled areas, green areas and the waste lifting index. For the research sample represented by the municipal institutions, which number (13) institutions, for a period of (8) years.

3.2.1 Analysis and discussion of municipal performance index of the research sample according to the horizontal analysis for the period (2011-2018).

A- Analyzing and discussing the tiled areas index: What is meant by tiled spaces are the main and subsidiary streets that have been covered with an asphalt layer in residential areas and neighborhoods within the municipal boundaries, where the researcher will present the horizontal analysis for eight years starting from 2011 to 2018 regarding the rates of change (growth , Slope, stability) of the tiled areas by municipal institutions in the field of research, and for each year separately with an indication of the total percentage of change during the year, depending on the data obtained from the records of the institutions in the field of research.

We find that the rates of change in 2012 were all positive, the rates of change ranged between (0%) in Al Khair Municipality, and (167%) in the Municipality of Justice, and with a total positive change rate (78%) that indicates the great growth rate compared to the previous year. In (2013), we find that the rates of change vary between (-67%) in the municipality of Sayed Ahmed Al-Rifai, and (55%) in the municipality of Hungary, and a total rate of (-13%)that indicates the decline of the growth index for the tiled areas, we also note the continuation of the decline in 2014 to record the lowest (-100%) in both the municipality of Al-Khair and Sayed Ahmed Al-Rifai, and the highest (50%) in the municipality of Kumait, with a total rate of (-23%), that is a clear decline in growth. We note the sharp decline in the growth rate in (2015) to record (-100%) as a minimum in the municipality of Al-Azir, and (0%) as a highest in the municipality of Al-Khair and Sayyid Ahmad Al-Rifai, with a total rate of (-60%), which indicates a sharp decline in the growth rate, noting the decline in the performance index of municipal institutions and the fluctuation in the rates of changing the tiled areas between years, which was caused by the lack of financial allocations and the state's budget deficit. The year (2016) shows a total rate of (-77%), which ranged between (0%), and (-10%), Where we note the absence of the growth rate in all municipal institutions, as well as in the year (2017).In 2018 it recorded between (3000%) and (0%), and with a total growth rate (762%), recording

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an increase in the growth rate compared to the year (2017), which recorded a percentage (0%).

B- Analysis and discussion of the green areas index: The researcher presents through this analysis the average percentage of green areas (parks, parks, recreational places) implemented by municipal institutions within the time series period based on data taken from records of the municipalities which were analyzed to show the percentage of annual development (growth, decline, Consistency).Starting from 2012, we find all ratios are positive that ranged between (0%) in the municipality of Sayed Ahmed, and (114%) in the municipality Auspicious, and a total rate of (49%), indicating the annual development. In 2013, the growth rate continued to record the total of (23%) that ranged from (0%) in the municipality of Sayed Ahmed and(50%) in the Municipality of Ali Al Sharqi. The result in 2014 ranged between (-56%) in the Municipality of Ali Al Gharbi, and (33%) in the municipality of the morgue, and a total percentage change (-7%), which is close to a constant rate of growth. In 2015 shows the rate of (-52%), a percentage that indicates that the performance of the (green spaces) performance of municipal institutions has decreased by less than half, with ranging between (-100%) in the municipality of Sayed Ahmed and (33%) in Has the Great Hungary, and note the continuing decline in the growth rate. In 2016 ratios were ranging from (-100%) in the municipality of good to (20%) in the municipality Alkahlaa and the total rate was (-43%).The rate continued to decline to the lowest in 2017, and varied between (-100%) in the municipality of Azir and (100%) in the municipality of Kumit, and a total rate of (- 33%), where we note the apparent decline in the rate of growth which shows a decline in the performance index (green spaces).We notice a high rate during the last year (2018). The percentages ranged between (-60%) in the eastern municipality of Ali (the only negative rate), and (400%) in the municipality Al-Kabeer, with a total rate (153%), which is a high percentage.

C- Analyzing and discussing the waste removal performance index: The researcher seeks from this analysis to show the performance of municipal institutions with regard to the process of collection and disposal of waste in areas and residential neighborhoods within its geographical limits, and in order to reach identical results to the ground in practice, the researcher relied on collecting actual data extracted from the records of municipal institutions over the course of (8) years, and analyzing them as a percentage analysis. We notice the proportions in the year (2012) ranged between (4%) in the municipality of the morgue, and (17%) in Al-Khair municipality, with a total rate (7%)indicating a slight increase in the rate of waste removal growth. The results in (2013) recorded a slight decline in the growth rate with a total rate of (-6%), with the highest rate (3%) in the municipality of Qalat Salih, and the lowest rate (-13%) in the municipality of Justice, while for 2014 recorded varying rates between (5%) in the county of the morgue, and (-9%) in the municipality of the Great Hungary, and with a total rate (-3%) indicating the stability of the ratio. We note the severe decline in all rates of change in 2015, all rates were ranging between (-96%) in the municipality of Ali Al Gharbi, and (-44%) in the municipality of Hungary. Also, we note that in 2016 all rate were positive and indicate the significant growth in the rate, it ranged between (30%) in the municipality of Hungary, and (181%) in the municipality of Al-Kahla. With a total change rate (109%), indicating the improved performance of municipalities in the process of removing waste from residential neighborhoods, the increase in the percentage of change continued during the year (2017) to record the highest rate (37%) in the municipality of Al-Khair, and the lowest (0%) in the municipality of Qalat Salih, with a total percentage of change (11%), and finally in 2018, we notice a slight increase in the percentage to record (4%) as a total, ranged between (- 44%) in the municipality of Kumait, and (27%) in the municipality of Al-Azir.

3.2.2 Analysis and discussion of municipal performance index of the research sample according to the vertical analysis for the period (2011-2018).

A- Analyze and discuss the performance index of tiled spaces: The main objective of this analysis is to find the relative importance of the amount of paved areas during the time series period starting from 2011 to 2018, where Vertical analysis was used for the purpose of determining the total percentage for each year separately to see the descending order of percentages from the highest ratio to the lowest percentage. We note that2011 recorded a total rate of (16,5%), with an average annual average of (39) km^2 and a standard deviation rate of (26), and the fourth rank between the sequence of ratios from top to bottom, see ranged between (0.5%) in Al-Khair Municipality, and (16%) in the Greater Hungary Municipality. The year 2012 recorded a total rate of (29,8%), which represents the highest percentage, and it ranged between (0,5%) in Al Khair municipality and (21%) in The municipality of Hungary, with an annual average of (69) km^2 with a standard deviation rate (51). The year (2013) came second with a total

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rate of (28.7%) and an annual average of (67) km^2 and a standard deviation rate (73), and it ranged between (33%) in the municipality of Hungary, and (0%) in the municipality of Sayed Ahmed .The year (2014) recorded a total rate of (17,5%), with an average annual rate of (41)Km^2 and a standard deviation rate of (29), which has3rd ranking, and it ranged between (0%) in the municipality (Al-Khair and Sid Ahmed), and (15,5%) in the municipality of Hungary. We note the clear decline in the percentage in 2015, reaching (4.2) made it the fifth rank, with an annual average of (10)km^2 and a standard deviation of (9), where we notice the proportions between (23%)in the municipality of Al-Maimouna, and (0%) in the municipality of (Al-Azir, Al-Khair and Sayed Ahmed). We notice the rate during (2016-2017) reached (0%) and in the last rank, as no percentage was recorded for the tiled areas during the mentioned two years which indicates that there are no funds allocated for this activity. The year 2018 came in the penultimate rank to record rate of (3.3%), ranged between (0%) in Al-Khair and (12%) in Hungary. With an annual average of (8) km^2 and a standard deviation of (9).

B- Analyzing and discussing the green areas performance index: This analysis shows the relative importance of the amount of green spaces implemented (gardens, parks and tree planting in the middle) in the municipal institutions, the research sample, as a proportional analysis for each year separately to see which year records higher relative importance. Starting from the base year (2011), it recorded a total rate of (12.2%) of the total green areas implemented, and in the fourth rank between the order of proportions, where the ratio ranged from (1%) in the municipality of Syed Ahmed to (18%) in Ali Sharqi municipality, with an annual average of (8.5)km^2 and a deviation of m Yari (5).The year 2012 recorded the total rate of (19%), and ranked third, The percentages ranged between (0.5%) in the municipality of Sayed Ahmed, and (18%) in the municipality of Ali Sharqi, with an annual average of (13)km^2 and a standard deviation (7).The year 2013 recorded the highest total of (23.9%) as in the first place, it ranged between (0.5%) in the municipality of Sayed Ahmedand (21%) in the municipality of Ali Al Sharqi, with an annual average of (16.5)km2 and a standard deviation (10.5).The year (2014) came in second place to record a total rate of (21.6%), where we note that the two years recorded an approximate ratio of half of the quantities of green spaces implemented, which indicates the amount of money allocated for the implementation of vital and recreational projects, where the ratios ranged between (0.5%)in the municipality of Said Hamad and (20%) in the municipality on the east, with an average annual rate of 15km^2 and standard deviation (10). Following that, 2015 recorded a noticeable decrease in the rate of (10%) of the total quantities executed which occupied the fifth rank, with an annual average of (7) km^2 and a standard deviation (7.5), knowing that this percentage is for projects, i.e. during 2015, which did not witness the implementation of any new project due to the lack of sufficient financial allocations for such projects within the budget sections, and the rates continued to decline in 2016 to record a total rate of (5.2%), which is a very weak percentage, indicating weak financial liquidity, with an annual average of (3.5)km^2 and a standard deviation (4).In 2017, the rate reached the lowest and in the last rank (3%) of the total implemented areas with an annual average of (2)km^2 and a standard deviation (4) which shows the lack of financial allocations and deficits is clear in the budget of municipal institutions. The last year (2018) recorded (5%) with an annual average of (3.5)km^2 and a standard deviation (3) that was achieved as a result of the implementation of projects in some of the districts and areas that were included in the amounts of (social benefits) obtained from investment companies. We conclude that the rate of green areas implemented during the first four years reached (75%) which indicates the large financial allocation size, while the last four years were recorded only (25%), which indicates the decline in the performance rate of municipal institutions due to the weakness of funding sources, which negatively affected municipal performance of all kinds,

C- Analyzing and discussing performance index of waste removal rate: This analysis shows the performance of the municipalities with regard to collection and disposal of waste in the residential areas and neighborhoods within its municipal boundaries, and in order to reach identical results to the practical reality, the researcher relied on collecting actual data extracted from the records of municipal institutions in the field of research over a period of 8 years. We notice the percentage during 2011 ranged between (1%) in the municipality of Sayed Ahmed, and (36%) in the municipality of Hungary with an annual average of (10477)tons, with a standard deviation (12322), and with a total relative importance of (14%) of the total percentage of the rate of waste collected, ranked third in descending order from highest to lowest. The year (2012) got the first rank with a total rate of (14.7%) which is the highest rate, as it ranged between (1%) in the municipality of Sayed Ahmed and (34%) in the municipality Hungary, with an average

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annual rate of (10888)tons with a standard deviation (12086).In 2013, total rate reached (14.3%) and it ranked second which indicates relative stability, where it ranged between (1%) in the municipality of Sayed Ahmed and (36%) in the municipality of Hungary, with an annual average of (10569)tons and a standard deviation (12395). The year (2014) came in the fourth rank, with a total rate of (13.4%). It ranged between (1%) and (35%), with an average of (9948)tons and a standard deviation (11232). Also, we note the sharp decline in 2015, which reaches rate of (6.3%), which indicates a decrease in the waste removal index, and led to the accumulation of waste due to the lack of means to collect waste from cadres (workers) and mechanisms due to a decrease in financial allocation, with an average of (4687)tons, with a standard deviation (6330).In 2016depending on its self-effort to finance its important activities, especially the waste collection and disposal process, because of its health and environmental impact, it recorded a total rate of (11,5%), with an average of (8525)tons and a standard deviation (8008) which is a good percentage, but it is considered a weak percentage when compared to the size of the proportions in the first four years that lead to the generation of larger quantities of waste compared to the population, and the slight growth in the rate continued till 2017 to register with a total rate of (12.3%), which came in sixth place, with an annual average of (9150)tons and standard deviation (8454), while the last year (2018) recorded a total rate of (13.4%) with an average rate of (9938)tons and standard deviation (10406).

3.3. Analyzing the relationship between finance and municipal performance

In this aspect, descriptive statistics will be calculated from an arithmetic mean and a standard deviation of the study variables, and then calculate the correlation coefficients (Pearson) between the study variables, as well as calculating the regression models and testing their significance using the (F) test in order to accept or reject the hypotheses of my agency :

3.3.1 General correlation between total financing index and municipal performance indicators for institutions:

Table (1) data indicates a positive correlation relationship between the total financing index and the institutions' municipal performance indicators (tiled areas and the amount of waste raised) for the general total for all years and with a correlation coefficient of value (0.884, 0.906), respectively, at the level of significance (0.01) , And these results indicate the strength of the relationship between the overall funding index and the municipal performance indicators for institutions (tiled areas, and the amount of waste raised), while there is no correlation between the overall financing index and the institutions' municipal performance (green areas).

Table.1 Correlation between total financing index and municipal performance indicators for institutions.

Total financing index		Municipal performance indicators for institutions		
		Tiled spaces	green areas	The amount of waste collected
The grand total	Pearson correlation	0.884**	0.327	0.906**
	Moral	0.000	0.275	0.000
	Sample volume	13	13	13

3.3.2. Multiple regression analysis (influence relationships between research variables):

Tile spaced, green areas and collected waste were used to show the effect of total financing on the municipal performance of institutions within the sample with a size of (104) annually for the period (2011-2018) and that the sample size for each year was (13) in order to know the extent of the funding decision's impact on the study variables As the tables show the simple effect relationships of the total funding variable (an explanatory variable) and the municipal performance indicators for institutions (approved variables) at the general level as well as at the annual level as follows:

A- Correlation of overall effect financing index on the institutions' municipal performance indicators: Table (2) shows a significant effect of the total financing index in the institutions' municipal performance indicators (tiled areas, the amount of waste raised) for the general total and for all years at the level of significance (0.01), while there is no significant effect of the total financing indicator in performance indicators Municipal institutions (green spaces) at the level of significance (5%). The table also indicates that the total financing index contributes to the interpretation (78%, 82%) of the change in the municipal performance indicators for institutions (tiled areas, the amount of waste raised,), respectively, and the rest of the ratios are due to the intervention of other factors not included in The statistical model, while the total financing index only explains (11%) of the change in the municipal performance index for institutions (green areas), The value of the level of significance of the (F) test

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confirms the existence of significant impact of the indicators of municipal performance of institutions (tiled areas, the amount of waste raised, the amount of waste removed, and street cleaning) through the concept of the total funding index. It is clear from the values of the marginal slope coefficients (β) for (tiled spaces, the amount of waste raised) and which are (0.029, 13.879), respectively, that increasing the total funding index by one unit will lead to an increase in (tiled areas, the amount of waste raised) 0.029 and 13.879.

Table.2 The effect of total funding variable on the institutions' municipal performance indicators (total).

Dependent variable	Regression coefficients		T test	Moral	R Squared	test Fal	Moral
Tiled spaces	Marginal propensity	.029	6.287	.000	.782	39.530	.000
	Fixed limit	-7.668	-0.171	.867			
green areas	Marginal propensity	0.003	1.149	.275	.107	1.320	.275
	Fixed limit	45.656	1.919	.081			
The amount of waste collected	Marginal propensity	13.879	7.107	.000	.821	50.507	.000
	Fixed limit	-41575.13	-2.180	.052			

4.CONCLUSION AND RECOMMENDATION

4.1. Conclusion

a) Failure to make optimal use of all the allocated amounts allocated to tunnels and return a large percentage of them to public treasury at end of the fiscal year at a time when citizen needs to increase services. **b)** Municipal institutions are legally self-financing institutions, but reality confirms that they are central funding institutions, as they depend on central budget to cover all financial needs, and this is what exposes them to risk of facing the lack of financial resources. The external conditions and general state of the country, while self-financing is characterized by flexibility and the ability to continue more attention is paid to its sources and areas of diversification. **c)** Not adopting scientific foundations in future financial planning processes for each of estimated revenues and expenditures allocated to the municipal departments, but are random and improvised. **d)** There is a disparity in good use of financial resources allocated to municipal institutions, from institutions that improve the exploitation of their own funds to institutions that cannot manage their resources optimally. **e)** The level of performance of municipal institutions varies from year to year according to the availability of financial liquidity, and this is what was shown through the analysis. **f)** Municipal performance depends on the availability of the necessary funding to support the activities of municipal institutions, as lack of necessary allocations or lack of these allocations affects the level of performance in general and the services provided to citizens in particular. **g)** Municipal institutions rely heavily on the grants granted by central or local government to allocate funds to finance their activities and maintain a balance of performance and the sustainability of service delivery to citizens.

4.2. Recommendation

The recommendations related to the study can be indicated by following points that have been described according to the practical results that were reached through analyzes presented in practical side, which represent goals that can be sought by the municipal institutions and as follows: **A)**Working to encourage the increase of self-resources in the municipal departments through preparing studies and research that work to formulate new methods and methods of financing that help in developing financing formulas and diversifying their sources. **B)** Ensuring provision of scientific competencies in departments and divisions, especially the financial ones, and caring for presence of the owners of technical and administrative expertise who are aware of the importance of local financial resources, because of its impact on the work of the municipal departments, and this consequently will be reflected in the development of self-resources. **C)** Organizing laws related to municipal institutions in a way that suits new circumstances of the Iraqi governorates, including laws for fines, building permits, and related laws that affect citizens. **D)** The management of financial matters requires high planning for all of its affairs, and appropriate plans must be prepared to avoid all problems created, so we suggest creating a financial planning unit whose work is related to the Planning and Follow-up Division, and that its work is not merely for the current reality, but rather that it be a future planning. **E)** It recommends taking into account the realism in determining the estimated revenues, that is, the future in a scientific and accurate manner, and not improvising in

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determining the estimated revenues, relying on historical information and reading the current information, and using it in predicting the future, which is an issue with its great importance but not difficult, and allocating expenses The future must be calculated accurately, because the increase in the allocated expenditures in a significant way, as is clear from the analyzes, has negative effects, the effect of which may be difficult to treat, unlike the allocated expenditures in quantities less than the actual can be dealt with, through transportation from other chapters or take advantage of the advantages of high Roses for coverage of supplementary budgets. **F)**Municipal institutions should make optimal use of the amounts allocated to them through preparing plans for activities and works according to priority priorities and harnessing all capabilities for quick, sound and accurate financial implementation so that the funds allocated can be exploited and not frozen, and bring back the qualitative service benefit to society.

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