

**BUDGETARY CONTROL SYSTEM FOR UNIVERSITY OF  
KARBALA IRAQ BASED ON ADAPTIVE BUDGETARY  
CONTROL FRAMEWORK**

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## Abstrak

Setiap organisasi yang berjaya adalah bergantung pada bajet, dan langkah-langkah kawalan belanjawan untuk meningkatkan prestasi melalui peruntukan sumber yang mencukupi. Belanjawan dan kawalan belanjawan, kedua-dua di peringkat pengurusan dan operasi merancang masa hadapan serta menggariskan apa yang perlu dicapai. Berdasarkan tren yang sama, Universiti Karbala Iraq perlu melaksanakan sistem kawalan belanjawan kerana sejak tahun 2002, KU adalah salah satu universiti yang terbaik dalam negara Iraq dan juga di peringkat serantau Arab dengan kira-kira 12,000 pelajar yang belajar di 16 fakulti yang berbeza seperti: Fakulti Perubatan, Perubatan Veterinar, Farmasi, Fakulti Kejuruteraan, Fakulti Sains Gunaan Perubatan, Pendidikan, Pengurusan dan Ekonomi, Fakulti Undang-Undang, Fakulti Sains, Fakulti Pertanian, Fakulti Sains Islam, pelancongan agama, Fakulti Pendidikan, Kemanusiaan, Fakulti Sains Pendidikan Tulen dan, Kejururawatan. Pada masa ini, tidak ada sistem kawalan belanjawan yang telah dilaksanakan di universiti Karbala Iraq. Dalam aspek universiti Karbala Iraq, sistem kawalan belanjawan ini telah direka untuk mengurangkan keperluan semasa yang telah diintegrasikan kepada pemohon bajet, kelulusan bajet dari kementerian dan peruntukan bajet oleh jabatan kewangan universiti. Kajian ini mengenal pasti hubungan antara bajet dan kawalan belanjawan dengan mengkaji beberapa rangka kerja kawalan belanjawan dan seterusnya mencadangkan satu rangka kerja kawalan belanjawan baru yang telah diadaptasi diikuti dengan kawalan belanjawan pembangunan sistem prototaip. Sistem ini telah dinilai melalui soal selidik dengan 10 orang yang telah ditemuduga di Universiti Karbala Iraq.

**Kata Kunci:** Belanjawan, Sistem Kawalan Belanjawan, Rangka Kerja Konseptual, Sistem Bersepadu.

## **Abstract**

Every organisation doing exceedingly well relies heavily on budgets, and in essence budgetary control measures to improve performance through adequate resource allocation. Budget and Budgetary control, both at management and operational levels. Following the same trends, University of Karbala Iraq needs to implement a budgetary control system as since 2002, KU is one of the best university within Iraq and also in the Arabic regional level with approximately of 12,000 students studying in 16 different faculties which are as follows: Medicine Faculty, Veterinary Medicine, Pharmacy, Faculty of Engineering, Faculty of Applied Medical Sciences, Education, Management and Economics, Faculty of Law, Faculty of Science, Faculty of Agriculture, Faculty of Islamic Sciences, religious tourism, Faculty of Education, Humanities, Faculty of Education Pure Sciences and Nursing. Currently, there is no budgetary control system has been implemented at university of Karbala, Iraq. In the aspect of university of Karbala Iraq, budgetary control system has been designed to mitigate current needs which have been integrated to the budget applicants, budget approval from ministry and budget allocation by the university Finance Department. This study identifies the link between budget and budgetary control by studying several budgetary control frameworks and then finally proposed a new adaptive budgetary control framework followed to budgetary control system prototype development. The system has been evaluated by the questionnaire with 10 respondents from University of Karbala Iraq.

**Keywords:** Budgetary, Budgetary Control System, Conceptual Framework, Integrated System.

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## **ABBREVIATIONS**

|       |  |
|-------|--|
| AQA   | Accounting Quality Assurance                       |
| BCS   | Budgetary Control System                           |
| IFMIS | Integrated Financial Management Information System |
| KUI   | Karbala University of Iraq                         |
| KU    | Karbala University                                 |
| MCS   | Management Control System                          |
| OECD  | Organisation of Economic Co-operation development  |
| SMEs  | Small & Medium Enterprise                          |
| USAID | United States Agency International Development     |

## CHAPTER ONE

### BACKGROUND OF THE STUDY

#### 1.1 Introduction

This chapter provides brief idea of financial management system for Karbala University (KU), and financial management system is derived from financial management framework. The problem statement will be related to existing KU financial management issue, and the research question will be formulated based on the problem statement; thus, the objective will be formulated, and research will go on to overcome the current financial issues.

#### 1.2 Background of the Study

Karbala University has been established on 1<sup>st</sup> March 2002. Nowadays, there is a very clear expansion in the number of colleges. The number reaches to 16 colleges in various scientific and human fields ([www.uokerbala.edu.iq](http://www.uokerbala.edu.iq), 2014). KU is noble with approximately 12000 students studying in 16 different faculties which are as follows: Medicine Faculty, Veterinary Medicine, Pharmacy, Faculty of Engineering, Faculty of Applied Medical Sciences, Education, Management and Economics, Faculty of Law, Faculty of Science, Faculty of Agriculture, Faculty of Islamic Sciences, Religious Tourism, Faculty of Education, Humanities, Faculty of Education Sciences Pure, Nursing ([www.uokerbala.edu.iq](http://www.uokerbala.edu.iq), 2014). The university library is furnished with approximately 25,000 books and journals and it is equipped with internet connection. KU is the first higher learning institute which is known in innovative management and academic development. KU focuses on different levels of

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