

The copyright © of this thesis belongs to its rightful author and/or other copyright owner. Copies can be accessed and downloaded for non-commercial or learning purposes without any charge and permission. The thesis cannot be reproduced or quoted as a whole without the permission from its rightful owner. No alteration or changes in format is allowed without permission from its rightful owner.



**IMPACTS OF PUBLIC PARTICIPATION ON PUBLIC  
BUDGETING PROCESS OF KURDISTAN**



**DOCTOR OF PHILOSOPHY**  
**UNIVERSITI UTARA MALAYSIA**  
**August 2016**

**IMPACTS OF PUBLIC PARTICIPATION ON PUBLIC BUDGETING  
PROCESS OF KURDISTAN**

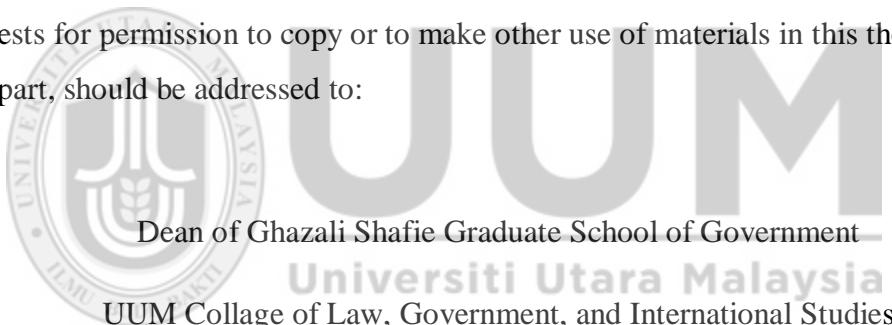


**A Thesis submitted to Ghazali Shafie Graduate School of Government  
in fulfilment of the requirements for the Doctor of Philosophy  
Universiti Utara Malaysia**

## **PERMISSION TO USE**

In presenting this thesis in fulfilment of the requirements for a postgraduate degree from Universiti Utara Malaysia, I agree that the Universiti Library may make it freely available for inspection. I further agree that permission for the copying of this thesis in any manner, in whole or in part, for scholarly purpose may be granted by my supervisor(s) or, in their absence, by the Dean of Ghazali Shafie Graduate School of Government. It is understood that any copying or publication or use of this thesis or parts thereof for financial gain shall not be allowed without my written permission. It is also understood that due recognition shall be given to me and to Universiti Utara Malaysia for any scholarly use which may be made of any material from my thesis.

Requests for permission to copy or to make other use of materials in this thesis, in whole or in part, should be addressed to:



Universiti Utara Malaysia

06010 UUM Sintok

Malaysia

## **ABSTRAK**

Kajian ini adalah bagi mengenal pasti hubungan di antara aspek penyertaan awam dan proses belanjawan modal. Objektif kajian ini adalah untuk mengenal pasti faktor-faktor yang menyebabkan kurangnya keterlibatan orang awam dalam sistem belanjawan negara di Kurdistan. Ia juga bertujuan untuk mengenal pasti kesan aspek sistem penyampaian belanjawan, komunikasi dan maklumat ke atas proses belanjawan modal. Bagi memperoleh hasil kajian, kajian ini telah mengedarkan 465 borang soal-selidik dan menemubual 11 pakar belanjawan dan pegawai-pegawai kerajaan. Pekali korelasi dan regresi berganda digunakan untuk mengkaji hubungan kedua-dua aspek ini. Dapatkan kajian menunjukkan korelasi positif yang kuat antara perbincangan, komunikasi, maklumat, dan proses belanjawan modal. Analisis regresi berganda juga mendapati bahawa penyertaan awam menyumbang kesan yang signifikan dalam proses belanjawan modal. Kajian ini turut mendapati bahawa faktor-faktor utama yang menyebabkan kurangnya keterlibatan masyarakat awam dalam sistem penyampaian belanjawan ialah masalah kewangan, campur tangan parti-parti politik, rasuah, kelemahan organisasi masyarakat sivil, ketidaksalingpercayaan, serta pemakaian sistem kewangan yang ketinggalan zaman.. Kajian ini juga menunjukkan bahawa komunikasi bajet merangsang proses belanjawan modal secara berkesan. Selain itu, akses kepada maklumat bajet menggalakkan tadbir urus yang baik, mengurangkan rasuah serta mengurangkan penyalahgunaan bajet awam terutamanya berkaitan projek-projek palsu. Ia juga turut merangsang kepada pelaksanaan pelbagai pendekatan bagi menggalakkan penglibatan rakyat dan dengan ini dapat mewujudkan masyarakat yang aktif dan bermaklumat. Untuk itu, bagi mengurangkan ketidakpuasan hati orang ramai terutama terhadap masalah-masalah sistem penyampaian perkhidmatan, rasuah, keraguan keputusan belanjawan, penyalahgunaan bajet awam, kerajaan Kurdistan perlu melibatkan rakyat dalam proses pembuatan keputusan melalui pelbagai sistem informasi, perbincangan, serta perundingan. Kajian ini diharap dapat menyumbang serta memberi implikasi polisi yang baik bagi meningkatkan sistem belanjawan negara di Kurdistan.

**Kata Kunci:** Proses Belanjawan Modal, Perbincangan awam, Maklumat Awam, Komunikasi, Kurdistan.

## ABSTRACT

This study examines the relationship between approaches of public participation and capital budgeting process. The objective of this study is to determine factors that have caused the lack of public deliberation in Kurdistan budgeting system. It also aims to identify the impacts of deliberation, communication, and information in capital budgeting process. The study administered 465 questionnaires and interviewed 11 budget experts and government officials. The correlation coefficient and regression analysis used to examine relationships. The findings indicated strong positive correlations between deliberation, communication, information and capital budgeting process. The regression analyses demonstrated a unique significant contribution of public participation in capital budgeting process. This study revealed the leading factors that caused lack of deliberation embraces money shortages, political parties interference, corruption, weakness of civil society organizations, lack of trust, and the deployment of classical financial system. The study also revealed that budget communication effectively stimulates capital budgeting process. Additionally, access to budget information promotes good governance, minimizes corruption and the misuse of public budget. It also facilitates the implementations of other participatory approaches and creates an informed and active citizenry. To alleviate public dissatisfaction, service problems, corruption, illegitimate budget decisions, and the misuse of public budget, the Kurdistan government must involve citizens in decisions making through informed, deliberative, and consultative programs. This study becomes a notable policy implication to improve Kurdistan budgeting system.

**Keywords:** Capital Budgeting Process, Public Deliberation, Public Information, Communication, Kurdistan.

## **ACKNOWLEDGEMENT**

First of all, I would like to thank Almighty God for giving me good health and hope in completing this thesis.

This thesis would not have been possible without guidance and help of several individuals who in one way or another contributed and extended their valuable assistance in preparation and completion of this study.

I would like to thank my supervisor, Dr. Mohd Fitri Abdul Rahman for his constant encouragement, inspiration and constructive guidance, ideas, feedback, critical review and examination of the thesis have been enormous help. Words alone can not express my greatest appreciation and gratitude to him.

I would like to give a high appreciation to the University of Utara Malaysia who gave me scholarship to complete my doctorate study. That was a big support that inspired me to study harder in order to prove myself. Also, my appreciation goes to Professor Ravindra Nath Vyas and Dr. Sherko Kirmanj who become guarantor for my doctorate study and the scholarship.

Finally, the long standing importance for my thesis is the kind love and support from my family including my parents, siblings and my wife who believed me enough as I embarked on the graduate study. Without their kind love and support I would not be able to finish this thesis. Their supports have made me work harder and so proudly get my dreams come true.

## TABLE OF CONTENTS

PERMISSION TO USE .....	i
ABSTRAK .....	ii
ABSTRACT .....	iii
ACKNOWLEDGEMENT .....	iv
TABLE OF CONTENTS .....	v
LIST OF TABLES.....	xi
LIST OF FIGURES .....	xiii
LIST OF APPENDICES .....	xiv
LIST OF ABBREVIATIONS .....	xv
<b>CHAPTER I: INTRODUCTION .....</b>	<b>1</b>
1.0 Introduction .....	1
1.1 Background of the Study .....	2
1.2 Statement of the Problem.....	4
1.3 Research Questions .....	8
1.4 Objectives of the Research.....	8
1.5 Significant of the Study .....	8
1.6 Scope of the Study.....	10
1.7 Definitions of the Terms .....	11
1.8 Chapter Summary .....	13
<b>CHAPTER II: BUDGETING PROCESS .....</b>	<b>14</b>
2.0 Introduction.....	14
2.1 Kurdistan: An Overview .....	14
2.2 Budgeting .....	19
2.3 Budget Cycles .....	20
2.4 Public Expenditure and Redistribution of Resources .....	23
2.5 Budgeting Process in Kurdistan .....	24
2.6 Ministry of Planning .....	29

2.7 Consultative Service Delivery Program .....	30
2.8 Chapter Summary .....	34
<b>CHAPTER III: LITERATURE REVIEW .....</b>	<b>36</b>
3.0 Introduction.....	36
3.1 Public Participation .....	36
3.1.1 Public Participation and Delivery of Public Services .....	39
3.1.2 Issues and Solutions of Public Participation.....	42
3.1.3 Arguments against Public Participation .....	45
3.1.4 Civil Society Participation.....	47
3.2 Participatory Budgeting .....	49
3.2.1 Outcomes of Participatory Budgeting .....	52
3.2.2 Conditions of Participatory Budgeting.....	55
3.2.3 When Participatory Budgeting is more influential?.....	58
3.2.4 Methods of Participatory Budgeting .....	59
3.3 Deliberation.....	59
3.3.1 Definitions of Public Deliberation .....	61
3.3.2 The Value of Deliberate on Public Policy Process .....	62
3.3.3 Methods of Deliberation.....	63
3.3.4 The Preliminary Elements of Effective Deliberation.....	64
3.3.4.1 Equal Opportunity .....	65
3.3.4.2 Respect to Participants.....	66
3.3.4.3 Availability of Information to Participants .....	66
3.3.4.4 Diversity of Views.....	67
3.3.4.5 Preserving Participants Interest .....	67
3.3.4.6 Participate in Coordination with Policy Makers .....	68
3.3.4.7 Public Deliberation Predicament.....	68
3.3.4.8 Learning and Responsiveness .....	70
3.4 Communication and Budgeting.....	70
3.5 Information.....	74
3.5.1 Approaches to Access Public Information .....	75

3.5.2 Open Government Data.....	77
3.5.3 Transparency.....	78
3.5.4 Transparency Culture .....	79
3.5.5 Information and Public Policy Participation .....	80
3.5.6 Information on Policy Intentions .....	81
3.5.7 Public Access to Government Information Law.....	83
3.5.8 Citizens' Access to Government Information in Kurdistan.....	84
3.6 Chapter Summary .....	85
<b>CHAPTER IV: METHODOLOGY .....</b>	<b>86</b>
4.0 Introduction .....	86
4.1 Underpinning Theories .....	86
4.1.1 Participatory Budgeting Model.....	87
4.1.2 Public Administration Theory .....	89
4.1.3 Communication Rationality.....	94
4.1.4 Deliberative Democracy Theory.....	98
4.2 Research Model.....	100
4.2.1 Independent Variables.....	101
4.2.1.1 Deliberation.....	102
4.2.1.2 Communication .....	104
4.2.1.3 Information.....	107
4.2.2 Dependent Variable.....	108
4.2.2.1 Capital Budgeting process .....	108
4.2.3 Conceptual Framework .....	112
4.3 Hypothesis Development .....	112
4.3.1 Deliberation .....	113
4.3.2 Communication.....	114
4.3.3 Information .....	116
4.3.4 Research Hypothesis .....	118
4.4 Research Design .....	118
4.4.1 Mixed Method.....	119

4.5 Pilot Study.....	120
4.5.1 Reliability and Validity .....	120
4.6 Population and Sampling .....	123
4.7 Data Collection Procedures.....	128
4.7.1 Interview .....	128
4.7.2 Questionnaires .....	129
4.7.2.1 Survey Design .....	130
4.7.3 Explanatory Sequential Design.....	132
4.8 Data Analysis .....	133
4.8 Chapter Summary .....	135
<b>CHAPTER V: QUANTITATIVE FINDINGS.....</b>	<b>136</b>
5.0 Introduction .....	136
5.1 Primary Data Collection .....	136
5.2 Demographic Distribution .....	137
5.2.1 Frequency Distribution of Age .....	138
5.2.2 Frequency distribution of Gender .....	138
5.2.3 Frequency Distribution of Occupation.....	139
5.2.4 Frequency Distribution of Education .....	140
5.2.5 Frequency Distribution of Governorate .....	141
5.3 Detection of Outliers .....	142
5.4 Normality Tests .....	144
5.4.1 Kolmogorov-Smirnov and Shapiro-Wilk .....	144
5.4.2 Skewness and Kurtosis .....	145
5.4.3 Normal Probability Plot.....	147
5.5 Instrument Reliability .....	149
5.6 Person's Correlation coefficient .....	151
5.6.1 Correlation: Deliberation and Capital Budgeting Process .....	152
5.6.2 Correlation: Communication and Capital Budgeting Process .....	153
5.6.3 Correlation: Information and Capital Budgeting Process .....	154
5.7 Regression.....	155

5.7.1 Evaluating the Model .....	155
5.7.2 Statistical Significance .....	156
5.7.3 Estimated Models Coefficients .....	156
5.7.4 Comparison between Predictors .....	157
5.7.5 Multi Collinearity.....	160
5.7.6 Normal P-P Plot of Regression.....	161
5.7.7 Logistic Regression.....	162
5.7.7.1 Block 0: Beginning Block .....	163
5.7.7.2 Block 1.....	164
5.9 Chapter Summary .....	168
 <b>CHAPTER VI: QUALITATIVE FINDINGS.....</b>	<b>169</b>
6.0 Introduction .....	169
6.1 The Extent of Public Participation in Kurdistan. ....	172
6.2 Setting Budget Priorities in Kurdistan’s Public Budget .....	175
6.3 Factors that Caused the Lack of Public Budget Deliberation .....	178
6.3.1 The Absence of Good Financial System .....	178
6.3.2 Political Parties Interference.....	180
6.3.3 Corruption and Nepotism .....	183
6.3.4 Trusting Locals .....	184
6.3.5 The Weakness of Civil Society Organizations .....	186
6.3.6 Budget Limitation .....	187
6.4 The Positive Outcomes of Budget Communication .....	191
6.5 The Influence of Information over Budget Decision .....	194
6.6 Budget Decision in the Absence of Citizens’ Participation.....	197
6.7 Increasing Public Satisfaction and Better Services through PB.....	199
6.8 Chapter Summary .....	201
 <b>CHAPTER VII: DISCUSSION AND CONCLUSION.....</b>	<b>202</b>
7.0 Introduction .....	202
7.1 Public Deliberation and Capital Budgeting Process.....	203

7.2 Factors of the Lack of Public Deliberation in Kurdistan .....	206
7.3 Communication and Capital Budgeting Process .....	211
7.4 Information and Capital Budgeting Process .....	214
7.5 Influence of Public Participation in Capital Budgeting Process .....	218
7.6 Theoretical Implications .....	220
7.7 Practical Implications .....	223
7.8 Limitations of the Study .....	225
7.9 Policy Recommendations.....	227
7.10 Suggestions for Future Studies.....	231
7.11 Conclusion .....	234
<b>REFERENCES .....</b>	<b>246</b>



## LIST OF TABLES

Table 2.1	Kurdistan Budget (2004-2014) .....	16
Table 2.2	Details of Consultative Service Delivery Program II .....	31
Table 4.1	Citizens Top Priorities in Porto Alegre PB 1992-2005 .....	52
Table 4.2	Reliability Analysis of Pilot Study.....	122
Table 4.3	Sample Size.....	127
Table 5.1	Summary of the Respondents Profile .....	137
Table 5.2	Frequency Distribution of Age.....	138
Table 5.3	Frequency Distribution of Gender.....	139
Table 5.4	Frequency Distribution of Occupation .....	140
Table 5.5	Frequency Distribution of Education .....	141
Table 5.6	Frequency Distribution of Governorate.....	141
Table 5.7	Tests of Normality .....	145
Table 5.8	Tests of Normality: Skewness & Kurtosis.....	146
Table 5.9	Reliability Statistic .....	150
Table 5.10	Correlation between Deliberation and Capital Budgeting Process .....	152
Table 5.11	Correlation between Communication and Capital Budgeting Process.....	153
Table 5.12	Correlation between Communication and Capital Budgeting Process.....	154
Table 5.14	Model Summary .....	156
Table 5.15	Coefficients .....	157
Table 5.16	Standardizes Coefficients: Beta .....	158
Table 5.17	Multicollinearity.....	160
Table 5.18	Case Processing Summary .....	162
Table 5.19	Dependent Variable Encoding .....	162
Table 5.20	Block 0: Classification Table <sup>a,b</sup> .....	163
Table 5.21	Block 0: Variables in the Equation.....	163
Table 5.22	Omnibus Test of Model Coefficients .....	164
Table 5.23	Block 1: Model Summary .....	165
Table 5.24	Hosmer and Lemeshow Test.....	165
Table 5.25	Block 1: Classification Table <sup>a</sup> .....	166

Table 5.26 Block 1: Variables in the Equation.....	168
Table 6.1 List of the Interviews .....	170



## LIST OF FIGURES

Figure 2.1	Budgeting Process in Kurdistan .....	28
Figure 2.2	Consultative Service Delivery Program .....	35
Figue 3.1	Budgetary Participation through Communication.....	74
Figure 4.1	Participatory Budgeting Process in Peru .....	88
Figure 5.1	Conceptual Framework .....	112
Figure 5.1	Outliers Boxplot.....	142
Figure 5.2	Boxplot after Outliers Removed .....	143
Figure 5.3	Normal Q-Q Plot of Budget Deliberation .....	147
Figure 5.4	Normal Q-Q Plot of Budget Communication.....	148
Figure 5.5	Normal Q-Q Plot of Budget Information .....	148
Figure 5.6	Normal Q-Q Plot of Capital Budgeting Process .....	149
Figure 5.7	Expected cum prob.....	161



## LIST OF APPENDICES

Appendix A Questionnaire (English).....	261
Appendix B Questionnaire (Kurdish) .....	266
Appendix C Pilot Test.....	270
Appendix D Reliability .....	272
Appendix E Outliers .....	274
Appendix F Normality Test.....	276
Appendix G Correlations .....	284
Appendix H Multiple Regression Analysis.....	285
Appendix I Binary Logistic .....	287
Appendix J Frequencies: Background of the Respondents .....	290
Appendix K Means .....	292
Appendix L Authorization Letter for Data Collection.....	294



## LIST OF ABBREVIATIONS

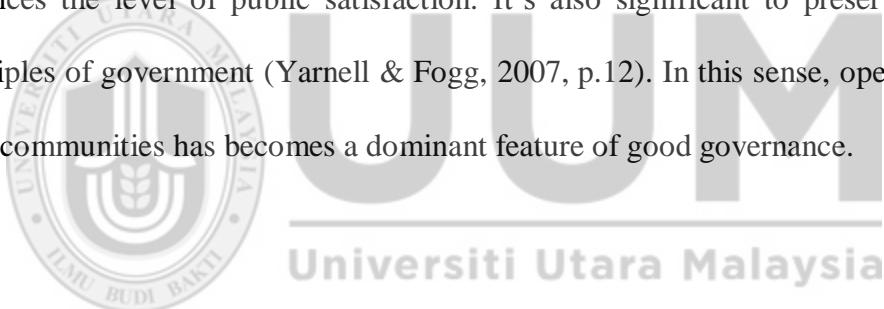
ACDI	Agricultural Cooperative Development International
BOI	Board of Investment
CAG	Community Action Group
CBD	Capital Budget Decision
CSDP	Consultative Service Delivery Program
DCC	General Directorate of Coordination and Cooperation
DQI	Discourse Quality Index
FDI	Foreign Direct Investment
GDP	The gross domestic product
IMF	International Monetary Fund
ISIS	Islamic State of Iraq and Levant
KRG	Kurdistan Regional Government
MoA	Ministry of Agriculture
MoE	Ministry of Electricity
MoP	Ministry of Planning
MoF	Ministry of Finance
MP	Members of Parliament
NGO	None-Governmental Organization
NPM	New Public Management
NTA	National Taxpayers Association
OECD	The Organization for Economic Co-operation and Development
PB	Participatory Budgeting
PBP	Public Budget Participation
PEM	Public Expenditure Management
RTI	Right to Information
UKH	University of Kurdistan-Hewler
UNDP	United Nations Development Program
VOCA	Volunteers in Overseas Cooperative Assistance
WACP	World Alliance for Citizen Participation

## **CHAPTER I**

### **INTRODUCTION**

#### **1.0 Introduction**

Public participation in countries fiscal policies has recently becomes an important determinant of economic development and sustainability. Public participation is seen to be substantial instrument to promote efficiency, effectiveness, equity, service delivery and enhances the level of public satisfaction. It's also significant to preserve democratic principles of government (Yarnell & Fogg, 2007, p.12). In this sense, openness towards local communities has becomes a dominant feature of good governance.



The Kurdistan Regional Government (KRG) has faced several budget issues lately. The problems emerged due to the mismanagement of the public financial system. The KRG revenue mainly comes from the country's oil and gas export. The total budget approved by the Parliament in 2013 was US\$14,642 billion, while the total population is 5.3 million (Kami, 2013). Previously, Kurdistan Region Received 17 percent of the national Iraqi budget, but the government is no longer receives budget from central government in Baghdad. The KRG is now relies on the oil exports and local incomes that received from customs and taxation. Economically, the KRG is independent. Since the oil price fluctuating, it becomes very difficult for the KRG to expect revenue. Since the price of

The contents of  
the thesis is for  
internal user  
only

## REFERENCES

- AA. (2013, September 30). Analyzing Kurdistan's Economy. *Anadolu Agency*. Retrieved October 3, 2013, from <http://www.aa.com.tr/ks/news/234708>.
- Abd Rahim, R. (2004). A study of budget characteristics in the annual budgeting process: the case of Universiti Sains Malaysia (Master Thesis, Universiti Sains Malaysia). Universiti Sains Malaysia, Penang
- Abdullah, N. N. & Abdul Rahman, M. F. (2015). *Access to Government Information in Public Policy Making Process: A Case Study of Kurdistan*. *Information*. 18 (8), 3447-3458.
- Abelson, J., Giacomini, M., Lehoux, P., & Gauvin, F.P. (2007). Bringing 'the public' into health technology assessment and coverage policy decisions: from principles to practice. *Health Policy* 82 (1), 37-50. DOI: <http://dx.doi.org/10.1016/j.healthpol.2006.07.009>
- Abom, B. (2004). Social capital, NGOs, and development: A Guatemalan case study. *Development in Practice*, 14(3), 342–353.
- Acemoglu, D., & Robinson, J. (2008). Persistence of power, elites, and institutions. *American Economic Review*, 98(1), 267–293. <http://dx.doi.org/10.1257/aer.98.1.267>
- Ackerman, J. M., & Sandoval-Ballesteros, I. E. (2006). The global explosion of freedom of information laws. *Administrative Law Review*, 58(85), 85–130.
- Ahmed, W. M. A. & Mamat, M. (2003). Simple Data Analysis Using SPSS: A technical Approach. Terengganu: Cetakan Pertama
- Al-Ansary, K. (November 13<sup>th</sup> 2014). Iraqi Kurds Cabinet Approves Plan for Starting Oil Company. Retrieved November 14, 2014, from Bloomberg at <http://www.bloomberg.com/news/2014-11-13/iraq-kurds-cabinet-approves-plan-for-starting-oil-company.html>
- Al-Kodmany, K. (2000). Technology and Democracy. *Journal of Architectural Education*. 53 (4), 220-228. Retrieved November 5, 2012, from <http://www.jstor.org/stable/1425566>.
- Allen, K. B. (1992). Access to government information. *Government Information Quarterly*, 9, 67-80.
- Alves, S. (2015). Welfare State Changes and Outcomes: The Cases of Portugal and Denmark from a Comparative Perspective. *Social Policy & Administration*, 49 (1), 1-23. Doi: 10.1111/spol.12075
- Andrews, M. & Shah, A. (2002). Voice and local governance in the developing world: what is done, to what effect and why? Retrieved February 26, 2015 from <http://www1.worldbank.org/publicsector/learningprogram/Decentralization/Andrews.doc>

- Aragones, E. & Sanchez-Pages (2009). A theory of participatory democracy based on the real case of Porto Alegre. *European Economic Review*, 52, 56–72. Doi: 10.1016/j.euroecorev.2008.09.006
- Arain,M., Campbell, M. J., Cooper, C.L. & Lancaster, G. A. (2010). What is a pilot or feasibility study? A Review of Current Practice and Editorial Policy. *BMC Medical Research Methodology*, 10-67. <http://www.biomedcentral.com/1471-2288/10/67> .
- Arnstein, S. (1969). A ladder of community participation. *American Institute of Planner Journal*, 35 (4), 216-224.
- Arslan, A. & Staub, S. (2013). Impact on Organizational Performance: Small Business Owners in the Sishane Lighting and Chandelier District. *Procedia - Social and Behavioral Sciences*, 75, 102 – 111.
- Atran, S., Medin, D. L. & Ross, N. O. (2005). The cultural mind: Environmental decision making and cultural modeling within and across populations. *Psychological Review*, 112(4), 744-776.
- Babbie, E. (2004). *The Practice of Social Research*. 10<sup>th</sup> edition. The US: Wadsworth, Thomson Learning, Inc.
- Baiocchi, G. (2001). Participation, activism, and politics: The Porto Alegre experiment and deliberative democracy theory. *Politics & Society*, 29(1), 43–72.
- Bardhan, P., & Mookherjee, D. (2007). Decentralization and accountability in infrastructure delivery in developing countries. *The Economic Journal*, 116, 101–127.
- Basu, R. (2004). *Public Administration: Concepts and Theories*. New Delhi: Sterling Publishers Pvt.Ltd.
- Barreiro, P. L. & Albandoz, J. P. (2001). *Population and sample. Sampling techniques* (Project Number. 94342). Seville: University of Seville
- Bertaux, D. (1981). From the life-history approach to the transformation of sociological practice. In Daniel Bertaux (Ed.), *Biography and society: The life history approach in the social sciences* (pp.29-45). London: Sage.
- Bertot, J. C., Jaeger, P. T. Shuler, J. A. Simmons, S. N. & Grimes J. M. (2009). Reconciling government documents and e-government: Government information in policy, librarianship, and education. *Government Information Quarterly*, 26, 433–436.
- Bessette, J. (1994). *The Mild Voice of Reason: Deliberative Democracy and American National Government*. Chicago IL: University of Chicago Press.
- Birkinshaw, P. (1997). Freedom of information and Open Government. *Government Information Quarterly*, 14, 27-49.
- Blair, H. (2000). Participation and accountability at the periphery: Democratic local governance in six countries. *World Development*, 28(1), 21–39.
- Bland, G. (2011). Supporting post-conflict democratic development? External promotion of participatory budgeting in El Salvador. *World Development*, 39(5), 863–873. Doi: 10.1016/j.worlddev.2010.09.010
- Bobic, M. P. and Davis, W. E. (2003). A Kind of Word for Theory X: or Why so many Nrwfangled Management Techniques Quickly Fail. *Journal of Public Administration Research and Theory*, 13, 239-264.

- Bombard, Y., Abelson, J., Simeonov, D., & Gauvin, F.P. (2011). Eliciting ethical and social values in health technology assessment: a participatory approach. *Social Science & Medicine*, 73 (1), 135-144. DOI: [doi:10.1016/j.socscimed.2011.04.017](https://doi.org/10.1016/j.socscimed.2011.04.017)
- Boulding, C., & Wampler, B. (2010). Voice, votes, and resources: Evaluating the effect of participatory democracy on well-being. *World Development*, 38(1), 125–135. Doi: 10.1016/j.worlddev.2009.05.002
- Brautigam, D. (2003). The people's budget? Politics, participation and pro-poor policy. *Development Policy Review*, 22(6), 653–668.
- Burkhalter, S., Gastil, J. & Kelshaw, T. (2002). Conceptual definition and theoretical model of public deliberation in small face to face groups. *Communication Theory*, 12 (4), 398-422.
- Burkhead, J. and Miner, J. (2009). *Public Expenditure*. New Jersey: Transaction Publishers.
- Byrne, B. M. (2010). Structural Equation Modelling with AMOS: Basic Concepts, Applications, and Programming. London: Rutledge.
- Carcasson, M., Black, L. W., & Sink, E. S. (2010). Communication Studies and Deliberative Democracy: Current Contributions and Future Possibilities. *Journal of Public Deliberation*, 6 (1), 1-42.
- Chambers, R. (1997). *Whose Reality counts? Putting the first last*. London: ITP.
- Chambers, S. (2003). Deliberative Democratic Theory. *Annual Review of Political Science*, No. (6): 307-326.
- Chang, D. (2012). *Deliberative democracy: public reason and the common good*. Seoul: Parkyoungsa.
- Chenhall, R., & Brownell, P. (1988). The Effect of Participative Budgeting on Job Satisfaction and Performance: Role Ambiguity as an Intervening Variable. *Accounting, Organizations & Society*, 13 (3), 225-234.
- Choi, I. (2014). What explains the success of participatory budgeting? Evidence from Seoul autonomous districts. *Journal of Public Deliberation*, 10 (2).
- Chu, K. and Hemming, R. (1998). *Public Expenditure Handbook: A guide to Public Policy Issues in Developing Countries*. Washington, D. C: International Monetary Fund.
- Chuan, T. C., Muhamad, M. R., Lian, T. C. Wee, S. Y., Asmai, S. A. (2011). Statistics with SPSS for Research. Melaka: Universiti Teknikal Malaysia Melaka.
- City of San Diago (2005). Annual fiscal year 2005 budget. Retrieved March 26, 2015, from <http://www.sandiego.gov/fm/annual/pdf/fy05/03v1goals.pdf>
- Coakes, S. J. (2013). SPSS: Analysis without Anguish: Version 20.0 for Windows. Milton: John Woley Sons Australia.
- Cohen, J. (1989). Deliberative democracy and democratic legitimacy. (Hamlin, A. and Pettit, P. eds.), *the Good Polity*. Oxford: Blackwell.
- Cohen, J. (1997). Deliberation and Democratic Legitimacy in Bohman and Rehg (1997). 67-91.
- Cohen, J., & Fung, A. (2004). Radical democracy. *Swiss Journal of Political Science*, 10, 23-34.

- Cooke, B. & Kothari, U. (2001). *Participation: The New Tyranny?* New York: Zed Books.
- Costa-Font, J., Forns, J. R., & Sato, A. (2015). Participatory health system priority setting: Evidence from a budget experiment. *Social Science & Medicine*, 146, 182-190. Doi: <http://dx.doi.org/10.1016/j.socscimed.2015.10.042>
- Craig, D. and Porter, D. (2001). Poverty and reduction strategy: A new convergence. *World Development*, 22 (10): 1437-1454.
- Creighton, J. L. (2005). *The Public Participation Handbook: Making Better Decisions Through Citizen Involvement*. San Francisco: Jossey-Bass.
- Creswell (2006). *Understanding Mixed Methods Research. Chapter One*. California: Sage Publication.
- Creswell, J. W. & Clark, V. (2011). *Designing and Conducting Mixed Methods Research. Second Edition*. London: Sage Publication.
- Crook, R. C. (2003). Decentralization and poverty reduction in Africa: The politics of local-central relations. *Public Administration and Development*, 23, 77-88.
- Crosby, N. (1995). *Citizen juries: One solution for difficult environmental questions*. In O. Renn, T. Webler, P. Wiedemann (Eds.), Fairness and competence in citizen participation: Evaluating models for environmental discourse (pp.157-174). Boston: Kluwer
- Cuillier, D. & Piotrowski, S. J. (2009). Internet information-seeking and its relation to support for access to government records. *Government Information Quarterly*, 26, 441-449. Retrieved from Science Direct.
- Dahl, R. A. (1989). *Democracy and its critics*. New Haven, CT: Yale University Press.
- Davies, C., Wetherell, M., & Barnett, E. (2006). *Citizens at the Centre: Deliberative Participation in Healthcare Decisions*. Bristol: Policy Press.
- de la Porte, C. & Nanz, P. (2004). The OMC- a deliberative-democratic mode of governance? The cases of employment and pensions. *Journal of European Public Policy*, 11 (2), 267-288. DOI: 10.1080/1350176042000194430.
- de Sousa Santos, B. (2005). Participatory Budgeting in Porto Alegre: Toward a Redistributive Democracy. London: Verso.
- Degeling, C., Carter, S. M., & Rychetnik, L. (2015). Which public and why deliberate? A scoping review of public deliberation in public health and health policy research. *Social Science & Medicine* 131, 114-121. Doi: <http://dx.doi.org/10.1016/j.socscimed.2015.03.009>
- DeVellis, R. F. (2003). Scale Development: Theory and Applications. Chapel Hill: Sage
- Dias, N. (2012). *Hope for democracy: 25 years of participatory budgeting worldwide*. Portugal: InLoco.
- Djurović-Todorović, J. & Djordjević, M. (2009). The Importance of Public Expenditure Management in Modern Budget Systems. *Economics and Organization*, 6 (3), 281-294.
- Druckman J.N. & Nelson K. R. (2003). Framing and deliberation: how citizens' conversations limit elite influence. *American Journal of Political Science*, 47, 729-45.
- Dryzek, J. (2010) *Foundations and Frontiers of Deliberative Governance*. Oxford: OUP.
- Dryzek, J. S., & Christian L. (2003). Social choice theory and deliberative democracy: A Reconciliation. *British Journal of Political Science*, 33 (1), 1-28.

- Durose, C. & Rummery, K. (2006). Governance and collaboration: Review Article: Social Policy and Society, 5 (2): 315-321.
- Ebdon, C. (2002). Beyond the Public Hearing: Citizen Participation in the Local Government Budget Process. Journal of Public Budgeting, Accounting & Financial Management, 14 (2), 273-294.
- Ehrhart, K., Hagen, J. V., Keser, C. & Gardner, R. (2006). *Budget Processes: Theory and Experimental Evidence*. Manheim Germany: University of Mannheim.
- Elster, J. (1995). *Strategic uses of argument in barriers to conflict resolution*. New York: W. W. Norton, 236-57.
- Elster, J. (1998). Introduction. In J. Elster (Ed.), *Deliberative democracy* (pp. 1-18). Cambridge, MA: Cambridge University Press.
- Emmert, P. & Barker, L. L. (1990). *Measurement of Communication Behavior*. New York: Longman.
- Evans, E. & Kotchetkova, I. (2009). Qualitative research and deliberative methods: promise or peril? *Qualitative Research*, 9, 625-643.
- Evans, P. (2004). Development as institutional change: The pitfalls of Monocropping and the Potentials of Deliberation. Studies in Comparative International Development, 38(4), 30-52.
- Faguet, J.-P. (2009). Governance from below in Bolivia: A theory of local government with two empirical tests. Latin American Politics & Society, 51(4), 29-68.
- Fishkin, J. S. (1991). *Democracy and deliberation: new direction for democratic reform*. New Haven, CT: Yale University Press.
- Foddy, W. (1994). *Constructing Questions for Interviews and Questionnaires: Theory and Practice in Social Research*. Cambridge University Press: Cambridge
- Folscher, A. (2010). *Budget Transparency: New Frontiers in Transparency and Accountability*. London: Open Society Foundation.
- Francis, P., & James, R. (2003). Balancing Rural Poverty Reduction and Citizen Participation: The Contradictions of Uganda's Decentralization Program. World Development, 31(2), 325-337.
- Franklin, A. L. & Ebdon, C. (2005). Are we all touching the same camel? Exploring a model of participation in budgeting. The American Review of Public Administration, 35 (2), 168-185.
- Frazer, M. (2011). *Iraqi Kurdistan Budget Under Scrutiny*. Press Tv, Erbil
- Fung, A. & Wright, E. O. (2003). Deepening Democracy. London: Verso.
- Fung, A., & Wright, E. O. (2001). Deepening democracy: Innovations in Empowered Participatory Governance. Politics and Society, 29(1), 5-42. <http://dx.doi.org/10.1177/0032329201029001002>.
- Garcia, A. C., Pinto, F. B. and Ferraz, I. N. (2004). *Electronic Participatory Budgeting (E-PPB) Increasing People Participation in the Decision Making Process*. Niteroi, RJ: Universidade Federal Fluminense
- Garvin, P. (2012). *Government Information Management in the 21st Century: International Perspectives*. Farnham: Ashgate Publishing.
- Gastil, J. (1993). *Democracy in Small Groups: Participation, Decision Making, and Communication*. Philadelphia: New Society.

- Gastil, J., Black, & Lawra. W. (2008). Public deliberation as the organizing principle of political communication research. *Journal of Public Deliberation*, 4 (1). Retrieved from <http://www.publicdeliberation.net/jpd/vol4/iss1/art3>
- Gawthrop, L. C. (1998). The human side of public administration. *PS: Political Science and Politics*, 31, 763-769.
- Gelders, G. (2006). Public information provision about policy intentions: The Dutch and Belgian experience. *Government Information Quarterly*, 22, 75–95. DOI: 10.1016/j.giq.2004.10.006
- Gentry D. B. (2012). *Financial fittest: Its priceless public policy deliberation guide*. Alexandria, VA: American Association of Family Consumer Sciences.
- Ghasemi, A. & Zahediasl, S. (2012). Normality Tests for Statistical Analysis: A Guide for Non-Statisticians. *Int J Endocrinol Metab*, 10 (2). DOI: [10.5812/ijem.3505](https://doi.org/10.5812/ijem.3505)
- Ghosh, A. K. (1996). *India's Defense Budget and Expenditure Management in a Wider Context*. Delhi: Lancer Publishers.
- Goldfrank, B. (2002). The Fragile Flower of local democracy: A case study of decentralization/participation in Montevideo. *Politics & Society*, 30(1), 51–83.
- Goldfrank, B. (2011). Deepening local democracy in Latin America: Participation, decentralization, and the left. University Park, PA: Pennsylvania State University Press
- Gomez, J., Insua, D. R., & Alfaro, C. (2015). A participatory budget model under uncertainty, *European Journal of Operational Research*, (Unpublished). DOI: 10.1016/j.ejor.2015.09.024
- Gomez, J., Insua, R. D., Lavin, J. M., & Alfero, C. (2013). On deciding how to decide: designing participatory budgeting process. *European Journal of Operational Research*, 229, 743-750, <http://dx.doi.org/10.1016/j.ejor.2013.03.035>
- Goodin, R. E. (2000). *The constitutional of society*. Berkeley: University of California Press.
- Gouran, D. S. and Hirokawa, R. Y. (1996). *Functional theory and communication in decision making and problem solving groups: An expanded view*. In R. Y. Hirokawa and M.S. POOLE (eds.), *Communication and group decision making* (2<sup>nd</sup> edition, p. 55-80). Thousand Oaks, CA: Sage.
- Gray, T. (2006). Participation in Fisheries Governance. Springer: Dordrecht, Netherlands
- Gret, M. & Sintomer, Y. (2005). The Porto Alegre experiment: Learning lessons for better democracy. London: Zed Books.
- Grimmelikhuijsen, S. (2010). Transparency of Public Decision-Making: Towards Trust in Local Government? *Policy and Internet* 2 (1): 5–35.
- Gulick, L. & Urwick, L. (1937). Notes on the Theory of Organization, *Papers on the Science of Administration*.
- Gutmann, A. & Thompson, D. (1998). Democracy and Disagreement. *Ethics*, 108 (3), 607-610
- Gutmann, A. and Thompson, D. (2004). Why Deliberative Democracy? Princeton: Princeton University Press.
- Habermas, J. (1984). *Theory of communicative action*. Boston: Beacon Press.

- Habermas, J. (1989). *The structural transformation of the public sphere*. Cambridge: MIT Press
- Hair, J. F. Jr., Anderson, R. E., Tatham, R. L. & Black, W. C. (1998). *Multivariate Data Analysis*, 5<sup>th</sup> edition. US: Prentice-Hall PTR.
- Harrell, M. C. & Bradley, M. A. (2009). *Data Collection Methods: Semi-Structured Interviews and Focus Groups*. California: RAND Corporation.
- Harvey, K. (2014). Encyclopedia of Social Media and Politics, Volume 1. California: Sage Publications.
- Hatley, P. J. (2013). *Preserving Place: A Grounded Theory of Citizen Participation in Community-Based Planning* (Doctoral Dissertation). Retrieved April 2, 2014, from  
<http://scholarcommons.usf.edu/cgi/viewcontent.cgi?article=5700&context=etd>.
- Heald, D. (2006). Varieties of Transparency. In *Transparency: The Key to Better Governance?* Edited by Christopher Hood and David Heald, 25–43. Oxford, UK: Oxford University Press.
- Healey, P. (2006). *Collaborative Planning: Shaping Places in Fragmented Societies, Second Edition*. New York: Palgrave MacMillan.
- Heimans, J. (2002). *Strengthening Participation in Public Expenditure Management: Policy Recommendations for Key Stakeholders*. OECD Development Centre Policy Briefs, No. 22, OECD Publishing.
- Heisinger, K. & Hoyle, B. (2012). Managerial Accounting Paperback – June 1, 2012. Retrieved from  
<http://www.saylor.org/site/textbooks/Managerial%20Accounting.pdf>
- Hemon, P. (1991). Government information policy principles. *Government Information Quarterly*, 8, 393-399. Doi:10.1016/0740-624X(91)90007-U.
- Hickey, S. (2002). Transitional NGOs and Participatory Forms of Right based Development: Converging with Local Politics of Citizenship in Cameron. *Journal of International Development*, 14, 841-857.
- Ho, A. T. -K., & Ni, A. Y. (2004). Explaining the adoption of e-government features: A case study of Iowa County Treasurers' offices. *American Review of Public Administration*, 34, 164–180.
- Hsieh, H. & Shannon, H. E. (2005). Three Approaches to Qualitative Content Analysis. *Qualitative Health Research*, 15 (9), 1277-1288. DOI: 10.1177/1049732305276687
- IFJ (2014). Kurdistan Region of Iraq: Analysis of Right to Information Law. Retrieved from  
<http://www.ifj.org/nc/news-single-view/browse/1/backpid/33/category/reports-publications/article/kurdistan-region-of-iraq-analysis-of-right-to-information-law/>
- IMF (2013). How Does the IMF Encourage Greater Fiscal Transparency? Washington: International Monetary Fund.
- Innes, J. E. (1998). Information in Communicative Planning. *Journal of the American Planning Association*, 64 (1), 52-63.
- Innes, J. E., & Booher, D. E. (2010). *Planning with Complexity: An introduction to collaborative rationality for public policy*. New York: Rutledge.

- Institute for Local Governance ILG (2014). Public Engagement in Budgeting. Sacramento: California.
- Investingroup (2013). *The Kurdistan Region 2013: Facts & Figures*. Retrieved May 2, 2014, from <http://www.investingroup.org/files/kurdistan%20facts%20&%20figures%202013.pdf>.
- Jaeger, P. & Bertot, J. C. (2010). Transparency and technological change: Ensuring equal and sustained public access to government information. *Government Information Quarterly*, 27, 371–376. Retrieved from Science Direct.
- James, P. (2004). Geographic Information Systems in Business. Hershey: Idea Group Inc
- Janssen, K. (2012). Open government data and the right to information. *The Journal of Community Informatics*, 8 (2).
- Jaramillo, M. & Wright, G. D. (2015). Participatory democracy and effective policy: is there a link? Evidence from rural Peru. *World Development*, 66, 280-292. <http://dx.doi.org/10.1016/j.worlddev.2014.08.011>
- Jensen, M. J. (2008). The Internet and Influence: An Analysis of the Impact of Online Communication on Local Government Decision-Making. Center for Research on Information Technology. California: Irvine
- John, W. C. (2008). Educational Research Planning, Conducting, and Evaluating Quantitative and Qualitative Research (3rd Edition). USA: Pearson Education International John, W. C. (2008). Educational Research Planning, Conducting, and Evaluating Quantitative and Qualitative Research (3rd Edition). USA: Pearson Education International
- Johnson, R. B., & Onwuegbuzie, A. J. (2004). Mixed methods research: A research paradigm whose time has come. *Educational Researcher*, 33, 14–26.
- Jonga (2012). Prioritizing political banditry than good governance: Rethinking urban governance in Zimbabwe. *International Journal of Humanities and Social Science*, 2 (24), 117-135.
- Kami, A. (2013, March 7). *Iraq parliament passes budget despite Kurdish boycott*. Retrieved October 20, 2013, from Reuters: <http://www.reuters.com/article/2013/03/07/iraq-budget-parliament-idUSL6N0BZHW20130307>
- Karpowitz, C. F. (2006). Having a Say: Public Hearings, Deliberation, and American Democracy. Dissertation. Princeton University.
- Karpowitz, C.F. & Mendelberg (2011). An experimental approach to citizen deliberation. Retrieved April 3, 2015, from [http://www.princeton.edu/~talim/An%20Experimental%20Approach%20to%20Citizen%20Deliberation%20-%20Karpowitz\\_and\\_Mendelberg.pdf](http://www.princeton.edu/~talim/An%20Experimental%20Approach%20to%20Citizen%20Deliberation%20-%20Karpowitz_and_Mendelberg.pdf)
- Kerr, S. (2008). Satisfactory Snapshot. Press Gany, 7 (1), 1-9.
- King, Cheryl Simrell, Kathryn M. Feltey, and Bridget O'Neill Susel. 1998. The Question of Participation: Toward Authentic Public Participation in Public Administration. *Public Administration Review* 58(4): 317-326.
- Kirmanj, S. (2014). Kurdistan Region: A Country Profile. *Journal of International Studies*, 9, 146-157.

- Klinke, A. (2011). Deliberative democratization across borders: participation and deliberation in regional environmental governance. *Procedia Social and Behavioral Sciences* 14, 57–60. DOI: [10.1016/j.sbspro.2011.03.022](https://doi.org/10.1016/j.sbspro.2011.03.022)
- Kock, N. (2007). *Encyclopedia of E-Collaboration*. USA: IGI Global.
- KRG (2009). *Prime Minister's speech at launch of KRG Strategy on Good Governance and Transparency*. Retrieved from <http://libguides.scu.edu.au/content.php?pid=161580&sid=1594180>
- KRG (2012). *About the Kurdistan Regional Government*. Retrieved May 1, 2014, from [http://www.krg.org/uploads/documents/About\\_Kurdistan\\_Regional\\_Government\\_2012\\_04\\_10\\_h13m19s26.pdf](http://www.krg.org/uploads/documents/About_Kurdistan_Regional_Government_2012_04_10_h13m19s26.pdf)
- KRG (2016). The people of the Kurdistan Region. Retrieved July, 2016, from <http://cabinet.gov.krd/p/p.aspx?l=12&p=214>
- KRG Board of Investment (2016). KURDISTAN FACT SHEET. Retrieved June 2016, from [http://www.kurdistaninvestment.org/fact\\_sheet.html](http://www.kurdistaninvestment.org/fact_sheet.html)
- Krishna, A. (2006). Poverty and democratic participation reconsidered: Evidence from the local level in India. *Comparative Politics*, 38(4), 439–458.
- Kurdistan Journalists Syndicate (2016). Reliable Data and Information. Retrieved July 13, 2016 from [http://kurdjs.com/index.php/ku/?option=com\\_content&view=article&id=164](http://kurdjs.com/index.php/ku/?option=com_content&view=article&id=164)
- Kvale, D. (1996). *Interviews*. London: SAGE Publications.
- Kweit, M. G. & Kweit, R. W. (2004). Citizen participation and citizen evaluation in disaster recovery. *American Review of Public Administration* 34, (4), 354-373. Doi: 10.1177/0275074004268573
- Kweit, M. G. & Kweit, R. W. (2007). Participation, Perception of Participation, and Citizen Support. *American Politics Research* 35, 3, 407-425.
- Laegreid, P. & Christensen, T. (2013). *The Ashgate Research Companion to New Public Management*. United Kingdom: Ashgate Publishing.
- Ledula, M. (2009). Participatory Budgeting in the South African Local Government context: the case of the Mantsopa local municipality, Free State Province (Master dissertation, Stellenbosch University).
- Licht, J. F. (2013). The Effect of Transparency in Decision Making for Public Perceptions of Legitimacy in different Policy-areas. University of Gothenburg: Sweden.
- Linda, D. & Meiowitz, A. (2009). Game Theory, Information, and Deliberative Democracy. *American Journal of Political Science Association*, 53 (2), 427–444.
- London, W. (2004). *Creating Citizens through Public Deliberation*. New York: Kattering Foundation.
- Loukis, E., Charalabidis, Y. & Diamantopoulou, V. (2012). *Different Digital Moderated and None-Moderated Mechanisms for Public Participation*. European, Mediterranean & Middle Eastern Conference on Information Systems 2012 (EMCIS2012). June 7-8, Munich, Germany
- Lukensmeyer, C. J., Goldman, J. and Stern, D. (2011). Assessing Public Participation in an Open Government Era: A Review of Federal Agency Plans. Washington, D. C: IBM Center for the Business of Government.

- Mansbridge, J. (2010). Deliberative polling as the gold standard. *The Good Society*, 19 (1), 55-62.
- Margerum, R. (2000). Planning as collaboration. In Abbott, J & Minnery, J. *New Ideas for planning: Linking Theory and practice*. Brisbane: Royal Australian Planning Institute.
- Mathews, D. (1994). *Politics for people: Finding a responsible public voice*. Chicago: University of Illinois Press.
- McGregor, M. (2006). What Decision-Makers Want and What They Have Been Getting. *Value in Health*, 9 (3), 181-185. Doi: 10.1111/j.1524-4733.2006.00098.x
- Meijer A., & Thaens, M. (2009). Public information strategies. *Information Polity*, 14, 31-45
- Meijer, A. (2009b). Understanding modern transparency. *International Review of Administrative Sciences* 75 (2): 255-269.
- Mendel, T. (2003). Freedom of information: an internationally protected human right. *Comparative Media Law Journal*. Retrieved August 2014, from <https://www.article19.org/data/files/pdfs/publications/foi-as-an-international-right.pdf>
- Mendel, T. (2014). Kurdistan Region of Iraq: Analysis of right to information law. Center or Law and Democracy. Retrieved from <http://www.law-democracy.org/live/kurdistan-region-of-iraq-analysis-of-right-to-information-law/>
- Michels, A. (2011). Innovations in democratic governance: how does citizen participation contribute to a better democracy? *International Review of Administrative Sciences*, 77, 275-293.
- Ministry of Planning (2014). *GD of Investment Budget*. Retrieved October 13, 2014 from <http://www.mop.gov.krd/index.jsp?sid=1&id=168&pid=121>
- Mitton, C., Smith, N., Peacock, S., Evoy, B., & Abelson, J., (2009). Public participation in health care priority setting: a scoping review. *Health Policy*, 91 (3), 219-228.
- Moll, J. and Fischer, N. B. (2000). Pedagogias nos tempos do Orçamento Participativo em Porto Alegre: Possíveis implicações educativas na ampliação da esfera pública.
- Morrell, M. (1999). Citizens' Evaluations of Participatory Democratic Procedures: Normative Theory Meets Empirical Science. *Political Research Quarterly* 52: 293-322.
- Muhammed, Z. (October 23, 2012). A program helps people participate in decision-making. *The Kurdish Globe*.
- Mulgan, R. (2007). Truth in government and the politicization of public service advice. *Public Administration*, 85, 569–586.
- Munno, G & Nabatchi, T. (2014). Public Deliberation and Co-Production in the Political and Electoral Arena: A Citizens' Jury Approach. *Journal of Public Deliberation*: 10 (2), 1-31. Retrieved from <http://www.publicdeliberation.net/jpd/vol10/iss2/art1>
- Musell, M. (2009). *Understanding Government Budgets: A Practical Guide*. New York: Rutledge.

- Nabatchi, T. (2010). Addressing the citizenship and democratic deficits: the potential of deliberative democracy for public administration. *The American Review of Public Administration*. 40 (4), 376-399, DOI: 10.1177/0275074009356467
- Naidu, S. P. (1996). *Public Administration: Concepts and Theories*. First Edition. New Delhi: New Age International Publishers.
- Napoli, P. M. & Karaganis, J. (2010) On making public policy with publicly available data: The case of U.S. communications policy making. *Government Information Quarterly*, 27, 384–391. Retrieved from Science Direct
- Nascimento, J. L. R. (2012). *The contribution of the public participation to avoid the misuse of public funds: a comparison of Brazil and the United States Cases*. Washington: George Washington University.
- National Consumer Council (2008). *Deliberative public engagement: Nine principles*. Retrieved from <http://www.involve.org.uk/wp-content/uploads/2011/03/Deliberative-public-engagement-nine-principles.pdf>.
- National Taxpayers Association (2013). *Budgetary transparency and citizen participation in counties in Kenya*. Nairobi: NTA.
- Nicholas, A. A. & Rest, K. M. (1999). *Public Participation in Contaminated Communities*. Center for Technology, Policy and Industrial Development, MIT, Cambridge, pp. III-1 to III-12). Retrieved from <http://web.mit.edu/ctpid/www/tljTL-pubPPCc.htm>
- Niemeyer, S. and Dryzek, J. (2007). The ends of deliberation: Meta-consensus and inter subjective rationality as ideal outcomes. *Swiss Political Science Review*, 13 (4), pp. 497-526
- North, D. C. (1999). *Institutions, institutional change and economic performance*. Cambridge, UK: Cambridge University Press.
- North, P. (2000). Is there space for Organization from below within the UK government's action zones? A test of collaborative planning. *Urban Studies*, 37 (8): 1261-1278.
- Nouri, H. (1998). Job Performance: The Roles of Budget Adequacy and Organizational Commitment. *Accounting, Organization & Society*, 23(5), 467-483.
- Nouri, H., & Parker, R.J. (1998). The Relationship Between Budget Participation and job performance: the roles of budget adequacy and organizational commitment. *Accounting, organization and society*, 23 (5-6), 467-483. DOI: [http://dx.doi.org/10.1016/S0361-3682\(97\)00036-6](http://dx.doi.org/10.1016/S0361-3682(97)00036-6)
- Novy, A. and Leubolt, B. (2005). Participatory Budgeting in Porto Alegre: Social Innovation and the Dialectical Relationship of State and Civil Society. *Urban Studies*, 42, (11), 2023–2036.
- Oliver, O. R. (2004). *What is Transparency?* New York City: The McGraw-Hill Companies.
- Ostrom, E. (2005). Understanding Institutional Diversity. Princeton and Oxford: Princeton University Press.
- Page, B. I. & Shapiro, R. Y. (1983). Effects of Public Opinion on Policy. *The American Political Science Review*, 77(1), 175-190.
- Page, B. I. (1996). *Who deliberate? Mass media in modern democracy*. Chicago: University of Chicago Press.

- Pallant, J. (2007). SPSS: Survival Manual. 3<sup>rd</sup> edition. New York: Open University Press.
- Pallant, J. (2013). SPSS: Survival Manual. 5<sup>th</sup> edition. New York: Open University Press.
- Parkinson, J., & Mansbridge, J. (2012). *Deliberative System: Deliberative democracy at the large scale*. Second edition. UK: Cambridge University Press.
- Pateman, C. (1970). *Participation and Democratic Theory*. Cambridge, MA: Cambridge University Press.
- Pateman, C. (2012). Participatory democracy revisited. *Perspectives on Politics*, 10(01), 7–19. <http://dx.doi.org/10.1017/S1537592711004877>.
- Payne, D. & McMorris, R. (1967). *Educational and Psychological Measurement: Contribution to Theory and Practice*. Waltham, MA: Blaisdell Publishing.
- Pearce, W. B., & Littlejohn, S. (1997). *Moral Conflict: When social worlds collide*. Thousand Oaks, CA: Sage.
- Philipp, M. (2014). *Qualitative Content Analysis: Theoretical Foundation, Basic Procedures and Software Solution*. Klagenfurt: The GESIS – Leibniz-Institute.
- Piotrowski, S. J., & Rosenbloom, D. H. (2002). Non mission-based values in results oriented public management: The case of freedom-of-information. *Public Administration Review*, 62 (6), 643–656.
- Poole, M. S., & Folger, J. P. (1981). Modes of Observation and the Validation of Interaction Analysis Schemes. *Small Group Behavior*, 12, 477-493.
- Poon, M., Pike, R., & Tjosvold, D. (2001). Budgetary Participation, Goal Interdependence and Controversy: A Study of a Chinese Public Utility. *Management Accounting Research*, 12 (1), 101-118.
- Premchand, A. (1989). Government budgeting and Expenditure Controls: Theory and Practice. Washington, D.C., International Monitory Fund.
- Qadir, K. S. (2007). Iraqi Kurdistan's Downward Spiral. *The Middle East Quarterly*, XIV: (3), 19-26.
- Qi, Y. (2010). The Impact of the budgeting process on performance in small and medium sized firms in China (Doctoral Thesis, Univrsity of Twente, China. Retrieved April 4, 2015, from [http://doc.utwente.nl/69978/1/thesis\\_Y\\_Qi.pdf](http://doc.utwente.nl/69978/1/thesis_Y_Qi.pdf)
- Rauf, M. (2015). Budget and its motives. Sulaimaniyah: Karo
- Rawls, J. (1993). *Political Liberalism*. New York: Columbia University Press
- Relly, J. E. & Sabharwal, M. (2009). Perceptions of transparency of government policy making: A cross-national study. *Government Information Quarterly*, 26, 148–157. Retrieved from Science Direct.
- Relyea, H. C. (2009a). Federal freedom of information policy: Highlights of recent developments. *Government Information Quarterly*, 26, 314–320.
- Roberts, A. (2002). Administrative discretion and the Access-to-information Act: An “internal law” on open government. *Canadian Public Administration*, 45(2), 175–194.
- Roberts, N. (2004). Public deliberation in an age of direct citizen participation. *American Review of Public Administration*, 34, (4), 315-353, DOI: 10.1177/0275074004269288.
- Rodriguez-Bolivar, M. P. (2014). *Measuring E-government efficiency: The opinion of public administrators and other stakeholders*. Springer Science: Berlin

- Rose, S., Spinks, N. & Canhoto, A. I. (2015). Management Research: Applying the Principles. London: Routledge.
- Rowe, J. & Frewer, L. (2004). Evaluating Public Participation Exercises: A Research Agenda. *Science, Technology, & Human Values*, 29 (4), 512-556. DOI: DOI: 10.1177/0162243903259197
- Sale, D., Safford, S. and Davis, S. (2007). *Measuring the Success of Public Involvement*. Retrieved January 10, 2014, from <http://www.ecoresourcegroup.com/pdf/Measuring%20the%20Success%20of%20Public%20Involvement%20IAP2%20PQ%2010-07.pdf>
- Schneidar, S. L. & Shanteau, J. (2003). Emerging Perspectives on Judgment and Decision Research. New York: Cambridge University Press.
- Schneider, A. & Goldfrank, B. (2002). *Budgets and Ballots in Brazil: Participatory Budgeting from The City to The State* (Institute of Development Studies, No. 49). Brighton: University of Sussex
- Schreier M. (2012). *Qualitative content analysis in practice*. Thousand Oaks, CA: Sage.
- Searing, D., Solt, F., Conover, P. & Crewe, I. (2007). Public discussion in the deliberative system: does it make better citizens? *British Journal of Political Science*, 37, 587-618.
- Sekaran, U. & Bougie, R. (2013). Research Method for Business: A skill building Approach. 6<sup>th</sup> edition. Chennai: Wiley
- Sekaran, U. (2003). *Research Methods for Business a Skill Building Approach* (4th end). New York: John Wiley, 292-297.
- Shah, A. (2007). Participatory budgeting. Washington, DC: World Bank.
- Sheely, R. (2015). Mobilization, Participatory Planning Institutions, and Elite Capture: Evidence from a Field Experiment in Rural Kenya. *World Development*, 67, 251–266. <http://dx.doi.org/10.1016/j.worlddev.2014.10.024>
- Shields, J.F., & Shields, M.D. (1998). Antecedents of Participative Budgeting. *Accounting Organization & Society*, 23(1), 49-76.
- Shuler, J. A., Jaeger, P. T., & Bertot, J. C. (2010). Implications of harmonizing e-government principles and the Federal Depository Library Program (FDLP). *Government Information Quarterly*, 27, 9–16.
- Sihlongonyane, M. F. (2001). The rhetoric of community in project management: the case of Mahlakeng Township. *Development in Practice*, 11 (1): 34-44.
- Singh, R. & Mangat, N. S. (1996). *Title Elements of Survey Sampling*. Berlin: Springer Science & Business Media.
- Sintomer, Y., Herzberg, C. & Röcke, A. (2008). Participatory Budgeting in Europe: Potentials and Challenges. *International Journal of Urban and Regional Research*, 32 (1), 164-178. Doi: 10.1111/J.1468-2427.2008.00777.X
- Smail, R. A. (2013). *Planning Counter-Corruption Strategies in the Developing Countries: Case Study of Kurdistan Region* (Published Master Thesis). Universiti Utara Malaysia: Sintok
- Smail, R. A. (2014). *The Evaluation Right to Information Law No. (11) for 2013*. Erbil: Commission of Integrity in Kurdistan Region
- Solidarie-Dade (2003) *Caminhando para um Mundo Novo: Orçamento Participativo de Porto Alegre visto pela comunidade*. Petrópolis/ RJ: Vozes.

- Speer, J. (2012). Participatory Governance Reform: A Good Strategy for Increasing Government Responsiveness and Improving Public Services? *World Development*, 40(12), 2379–2398. Doi: <http://dx.doi.org/10.1016/j.worlddev.2012.05.034>
- Spiess, D. (2008). *Public Participation in Brownfields Cleanup and Redevelopment: The Role of Community Organizations*. Michigan: The University of Michigan.
- States of Jersey State Assembly (2010). *Corporate Services Scrutiny Panel: Forecasting of Expenditure*. New Jersey: SJSAs
- Stie, A. E. (2008). *Assessing democratic legitimacy from a deliberative perspective*. (No. 6). Oslo: Centre for European Studies
- Swint, B. (November 14, 2013). *Kurdistan's Oil Ambitions*. Retrieved April 30, 2014, from Business Week at <http://www.businessweek.com/articles/2013-11-14/2014-outlook-kurdistans-oil-ambitions>
- Tabachnick, B. G., Fidell, L. S., & Osterlind, S. J. (2001). *Using Multivariate Statistics*. New Jersey: Pearson
- Tavakol, M., & Dennick, R. (2011). Making sense of Cronbach's Alpha. *International Journal of Medical Education*, 2, 53–55. DOI: 10.5116/ijme.4dfb.8dfd.
- Tawfik-Shkor, A. and Khoshnaw, H. (2010). The Impact of Health System Governance and Policy Process on Health Services in Iraqi Kurdistan. *BMC International Health and Human Rights*, 8 June 2010.
- Theron, F. (2008). The developing change agent: a micro-level approach to development. Pretoria: Van Schaik
- Timmons, J. F. & Gorfias, F. (2014). Revealed Corruption, Taxation, and Fiscal Accountability: Evidence from Brazil. *World Development*, 70, 13–27. <http://dx.doi.org/10.1016/j.worlddev.2014.12.011>
- Tsai, N., Choi, B., & Perry, M. (2009). Improving the process of e-government initiative: An in-depth case study of web-based GIS implementation. *Government Information Quarterly*, 26, 368–376.
- UNDP. (2009). *Budget Execution Support in the Kurdistan Regional Government*. Erbil: United Nations Development Program.
- UN-HABITAT (2008). Participatory Budgeting in Africa: A training Companion with Cases from Eastern and Southern Africa; Volume 1: Concepts and principles.
- Van Cott, D. L. (2008). Radical democracy in the Andes. New York: Cambridge University Press
- Wälti, S., Küjbler, D. & Papadopoulos, Y. (2004). How Democratic Is “Governance”? Lessons from Swiss Drug Policy. *Governance*, 17 (1), 83–113. DOI: 10.1111/j.0952-1895.2004.00238.x
- Wampler, B. (2007). *Participatory Budgeting in Brazil: Condensation, Cooperation, and Accountability*. Pennsylvania: Pennsylvania State University Press.
- Wampler, B. (2008). When does participatory democracy deepen the quality of democracy? Lessons from Brazil. *Comparative Politics*, 41(1), 61–82.
- Weber, R. P. (1990). Basic Content Analysis. Beverly Hills, CA: Sage.
- Weeks, E. C. (2000). The practice of deliberative democracy: results from four large-scale trials. *Public Administration Review*, 60 (4). 360-372. DOI: 10.1111/0033-3352.00098

- Whitehead, A. L. Sully, B. G. O. & Campbell, M. J. (2014). Pilot and feasibility studies: Is there a difference from each other and from a randomized controlled trial? *Contemporary Clinical Trials*, 38, 130-133. <http://dx.doi.org/10.1016/j.cct.2014.04.001>
- Wildavsky, A. (1979). *Speaking truth to power: The art and craft of policy analysis*. New Brunswick, NJ: Transaction.
- Willoughby, K. (2002). Performance Measurement Utility in Public Budgeting: Application in State and Local Governments. *The American Society for Public Administration* (pp. 1-22).
- World Alliance for Citizen Participation (2012). *Public Budget and Expenditure*. Retrieved, December 23, 2013, from [http://www.pgexchange.org/images/toolkits/PGX\\_G\\_Public%20Budgets%20and%20Expenditures.pdf](http://www.pgexchange.org/images/toolkits/PGX_G_Public%20Budgets%20and%20Expenditures.pdf)
- World Bank (2011). *Chapter V: Strengthening Budgetary institutions for effective Government*. Retrieved November 6, 2012, from [http://siteresources.worldbank.org/INTTURKEY/Resources/361616-1173282369589/tr\\_per\\_c5.pdf](http://siteresources.worldbank.org/INTTURKEY/Resources/361616-1173282369589/tr_per_c5.pdf)
- World Bank (2015). Participatory budget formulation. Retrieved April 26, 2015, from <http://go.worldbank.org/S9ZD1PNII0>.
- World Bank (2015b). Resource Allocation and Investments Prioritization. Retrieved May 23, 2015, from [http://www.worldbank.org/socialaccountability\\_sourcebook/Tools/PartBudget/pb\\_2.2.html](http://www.worldbank.org/socialaccountability_sourcebook/Tools/PartBudget/pb_2.2.html).
- Wouters, M., Hardie-Boys, N. & Wilson, C. (2011). *Evaluating public input in National Park Management Plan reviews: Facilitators and barriers to meaningful participation in statutory processes*. Wellington: New Zealand Department of Conservation
- Yannoukakou, A. & Araka, I. (2014). Access to Government Information: Right to Information and Open Government Data Synergy. *Procedia - Social and Behavioral Sciences*, 147, 332–340. Doi: 10.1016/j.sbspro.2014.07.107
- Yarnell, P. and Fogg, K. (2007). *Mirror, Mirror on the Wall: Parks Canada Reflects on Public Participation in a Recent Planning Initiative for National Historic Sites*. International Association for Public Participation. Retrieved at [http://static.qwad.com.au/iap2/files/07August\\_PQ.pdf](http://static.qwad.com.au/iap2/files/07August_PQ.pdf)
- Zebari, A. (2013). *Opposition Parties Accuse KRG of Mishandling Budget*. Al-Monitor. Retrieved November 12, 2013, from <http://www.al-monitor.com/pulse/iw/contents/articles/originals/2013/02/kurdistan-opposition-budget-mismanagement.html#>
- Zhang, L. (2008). On Some Common Practices of Systematic Sampling. *Journal of Official Statistics*, 24 (4), 557–569.