

## **Fiscal policy and its impact on some sustainable development indicators in Iraq for the period (2004- 2021)**

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**Abstract :** The research aimed to analyze the impact of fiscal policy and its impact on some indicators of sustainable development for the period from (2004-2021), as fiscal policy is one of the components of the general economic policy used by the state, and it exercises its work by controlling the size of the money supply and changing it according to what is appropriate and appropriate to the conditions. Economic development in the country, and the issue of sustainable development is one of the issues that has emerged as a result of the abusive use of the environment in the recent period as a result of the accelerating pace of economic development processes in countries of the world, especially developing countries, which has led to To a large depletion of resources and large pollution operations that caused damage to the environment, the standard analysis method was used for the purpose of demonstrating the impact of financial policy on some indicators of sustainable development, through the use of the program ( Eviews13 ) and drawing diagrams. The program was relied upon. ( Amos Graphics ), the study came out with important conclusions, including that there is variation in the effects of financial policy on some indicators of sustainable development, as some were positive and others were negative.

**Keywords :** financial policy, sustainable development , model building , quantitative estimation

**Introduction:** The development in the role of the state as a result of the expansion of its activity and functions gave justification for increasing its public expenditures and obtaining revenues to cover this increase in expenditures, became responsible for achieving economic and social balance, in addition to its serious attempts to especially after it redistribute national income among members of society. This is on the one hand . On the other hand, the topic of attention to the world since the end of the last century , giving it its place sustainable development has attracted great on the global economic and social scene. This term has begun to be used a lot in contemporary development literature rudence , as it deals with economic activities that aim to as a development pattern characterized by rationality and p grow. On the one hand , and preserving the environment and natural resources on the other In other words , the world wardness and is the only way to has become convinced that sustainable development addresses the problems of back .guarantee access to the necessities of life in the present and future came from the premise that financial policy has both its contractual parts The revenues aim to achieve the highest successive generations as the ultimate goal . This goal is consistent with modern being over-levels of human well development trends in terms of concern for humans and protection of nature . There is a discrepancy in the role of stainable development in all its economic, social and financial policy in Iraq in achieving most indicators of su environmental dimensions , as the financial policy was far from placing any consideration on sustainable development nds on one source, which is oil. because it relied on one aspect, which is the unplanned agreement aspect , which depe And the imbalance in the production structure , which did not take into account the importance of achieving these velopment indicators, and neglected the role of taxes, which could have played a major role in achieving sustainable de .indicators

### **methodology Research**

#### **-: Research problem**

Fiscal policy is one of the mechanisms that can be used to achieve sustainable development indicators when it is used in an optimal and planned manner. The problem here is that the failure to use this policy optimally in Iraq resulted in a decline in the performance of fiscal policy in order to achieve development. Sustainable , and based discrepancy and on the above, our research problem crystallizes In the following main question ( what is the extent of the policy's ion Some indicators of sustainable development in Iraq) From this main impact? Followed finances in investigat questions -question, we ask the following sub :

- ? What are the most important indicators of sustainable development ? in Iraq

ors of sustainable development in IraqWhat is the role of politics ? Finance in Some indicat -

- : research importance

Iraq is exposed to a deterioration in sustainable development indicators, so decision makers must take into account the financial policy, and development indicators. interrelationship between the economic policy taken, especially financial Sustainable when developing economic policy to reduce the negative effects that this policy generates on Sustainable governmental development, where the importance of research lies In evaluating the performance of monetary and g Analyzing the impact of some financial policy methods The represented In public authorities in Iraq through expenditures, direct and indirect taxes, current and investment expenditures and public revenues on sustainable development indicator

#### **-: Research objective**

The goal of the research Present To estimate a standard model through which the impact of some policy measures can be measured Finance on some sustainable development indicators In Iraq, in its various dimensions, as well as its -: als The followinggo

- 1- .Study and analyze the reality of financial policy in Iraq
- 2- .Study and analyze sustainable development indicators in Iraq
- 3- .Study and analyze the impact of financial policy on some sustainable development indicators in Iraq
- 4- Analysis of the dynamics of the relationship between financial policy in Iraq and sustainable development indicators for the period from(2004-2021).

#### **- : research assumes**

development indicators The research starts from the hypothesis that : Politics Finance has an impact on some Sustainable

#### **the frame Theoretical Search**

She was Politics Finance Synonym in Its meaning the original for every from Finance the public And a budget Country For a while long from Time, But with development life Economic And the appearance Tasks New in he role Effective To the state, He was from the necessary to set Different Domains Economic And development T reflects Concept Politics Finance Developments And needs .<sup>(i)</sup> identification precise And specific For politics Finance oncept balance Budget the public, building on the society via the date, where I focused the school Traditional on C Her philosophy By not to intervene Country in Activity Economic, But after Appearance of John Maynard Keynes John Maynard Keynes he problems change Role Politics Finance And I became a tool to solve t, (1933-in (1929 ( Economic, especially after Appearance of principle Intervention Government in Activity Economic, And after to publish book Politics Finance And courses Business For the professor Alvin Alvin Hansenis a Swedish scientist in the .<sup>(ii)</sup> physics. It was completed Strengthen Use this term on Domain Wider field of plasma

It was completed deriving Concept Politics Finance in the origin from Word FrenchFisc Which Means Portfolio or, ( Different For concept Politics finance, I knew the And he points out Thought Financial to Definitions .<sup>(iii)</sup> Cabinet role Country in duty Taxes Direct And other Direct And collect Revenues that It will be done Spend it in area Services at this the definition concentrate except th, <sup>(iv)</sup> the public For individuals especially in fields head the money Social on How Collection Revenues And Spend it in area Services the public Without male Objectives Economic And in political For politics Finance, where Complete Definition on It ( total procedures that You take it the government And it is limited .<sup>(v)</sup> area expenditure Public funds And means Financing it on Grammar shown in Budget the public this the definition on account Budget As a goal Basic For politics Finance Without male Objectives The other For at it group from means And measures that You take it Country on Basis condition Activity politics Finance, or th Economic, And that using all means Finance To influence on variables Economy Total from Okay more an average definition that it to focus on Goal the growth Economic As It becomes clear from this the .<sup>(vi)</sup> the growth Economic the goal the only For politics Finance, And it was done identification Politics Finance on that it group from the rules To manage Activity Financial And methods And the means And procedures And measures that I took it Country .<sup>(vii)</sup> efficiently, To achieve group from Objectives Economic And social And political on Bezel a period time

#### **Financial policy objectives**

Politics Finance she is one from Most important tools Politics Economic that from During it maybe the influence on a movement Variables Economic, where gave Thought Economic the talk Importance big For a role Country in ide him from during Tools that Own it It is represented in tools Politics Finance Orientation Activity Economic To gu the most important can be summarized Goals Politics Finance as, <sup>(viii)</sup> like Expenses the public And taxes And loans The following:

##### **1. Achieving full employment**

cs Finance Dora Effective in to set level Employment And levels Wages And the prices And achieve lead to Politi -so seem this the goal He is thrown Attention Increasingly after crisis Depression Global Al . <sup>(ix)</sup> stability Economic litics Finance The role Great in to treat That the problem And that from and that He is For po, (1929-Kabir (1932 during to lift the demand Total Effective that club By ( Keynes ) about road Contribution in more Spending

then more Employment And ability Government or from during discount Taxes that Lifts size Investment And from And where that Relationship between level .<sup>(x)</sup> on investigation Employment The complete For resources available d Employment And level the demand Total relationship A parcel , Whenever Rises level the demand Total increase Revenues Expected from sale Products And from then more size Production , The command that It will increase the .<sup>(xi)</sup> demand on an item the job And it happens to rise in level Labor

## **2 .Achieving economic stability**

Achieving economic stability requires the absence of major fluctuations in economic activity in general and in the general level of prices in particular. Achieving this goal requires maintaining low levels of unemployment and plays a major role in achieving price stability , especially in times of recession or boom Fiscal policy .<sup>(xii)</sup> inflation This role of fiscal policy is related to it being a tool for .<sup>(xiii)</sup> conditionseconomic stabilization . This role is linked to ial role resulting from compensatory financethe nature of the compensatory financ, whose role is devoted to . taxes<sup>xiv</sup> compensating for unexpected fluctuations of the private sector by controlling public expenditures and

## **3Redistribution of income**

Income distribution is one of the most important goals of fiscal policy and perhaps surpasses them all, as it works to reduce the disparity between individuals in the distribution of income and wealth and achieve social justice by the types and rates of spending that benefit limited income classes, as well as in the taxes bringing about changes in .<sup>xv</sup> that are collected from individuals in different countries. Income brackets

## **4Achieving economic growth**

DP per capita, which is measured by dividing the real GDP by Economic growth is defined as the increase in the real G<sup>(xvi)</sup> the population

## **tools Politics Finance**

get up Country on road Politics Finance that You depend on it to implement number from Objectives She is ntry For this the purpose, So about Her way maybe Energizing or Represent Most important a tool You use it Cou -discount any activity Economical, divided tools Politics Finance to the following

### **1-General expenses**

Public spending policy is one of the most important Financial policy tools . The importance of public expenditures has increased with the expansion of the state's role in economic and social life and the diversification of its various velopment of its role from the guardian state to the intervening state and then to the productive functions, and the de state . Traditional thought called for reducing public expenditures to a minimum in order to reduce the role of the ng it to specific traditional jobs and relying on internal forces to do their job in state. Limiting its activity and restricti directing the economy and reaching a balanced situation and placing public expenditures within certain limits since o ensure their pressure and limit them in a way that prevents they are wasteful and unproductive expenditures , and t resorting to expanding the management of financial resources (such as taxes). ) necessary to cover it, but with cial balance and the economic economic development and increased state intervention in achieving economic and so which 1933-and political problems faced by capitalist countries, especially the global depression crisis . 1929 .<sup>xvii</sup> necessitated state intervention and then increased public expenditures

### **2- A Public revenues**

nues the public she Section the main the second from tools Politics finance, Lie This is amazing Revenues in Reve capacity the government on The performance with its duties towards its citizens and its economy, And it requires s Finance to cover Expenses Resulting on This is amazing jobs, And in view To Careers Country different resource expand And evolution The two survivors on more Spending General , Lost mirror that on development Revenues the ses, film Prepare Revenues the public Limited on public from during Increase it And multiple Its types and its purpo Revenues regular, like Taxes And Fees , but rather To include Revenues Exceptional like Loans And versions Cash, rather I became a tool a no Prepare Limited on coverage Expenses the public that Call to her Thought Classic Just , but task she has impact on Activity Economic Seeking Country, from during Revenues the public, To achieve Objectives .<sup>(xviii)</sup> Social and economic

## **The concept of sustainable development**

Solow and Hartwick were considered the first economists to theorize the concept of sustainable development, through Hartwick rule -what was called the Solow .This rule believes that to ensure a sustainable approach to development , renewable natural resources should be invested in forms of Another for capital, -country's non the revenues from the that is, at any point in time the value of the investment should be equal to the value of a quarter obtained from the the influence of new interests in preserving the environment and as a result Under .<sup>(xix)</sup> extraction of natural resources of the concerns raised by the studies and reports of the famous Club of Rome in the seventies about the necessity of alances in environmental systems, the use of this preserving depletable natural resources and the fundamental b

concept has spread, in addition to other reasons, including the proliferation of environmental events and the high .<sup>(xx)</sup> degree of pollution

he beginning of the eighties, receiving renewed The concept of sustainable development came into existence at intellectual and scientific interest, and it emerged in the report of the International Union for Conservation of ued in ( 1981 ) Environment on Resources, which was entirely devoted to sustainable development, which was iss under the title ( International Strategy for Environmental Conservation) , and the development of the concept of development. more sustainable following the report entitled (Our Common Future) prepared by the International elopment and Environment in 1987, referred to as : Also on behalf of the Brundtland Commission Commission on Dev Believing in its support, which meant development based on good facilitation of available resources in a way that future of future generations , and on the basis of this report, the Rio serves current generations while mortgaging the de Janeiro Conference was held in Brazil in 1992, which was officially concerned with this issue and which took into d emphasizing the symbiotic link that exists account the environmental aspect. Humanitarian and development, an between environmental protection and environmental restoration on the one hand, and development and poverty .<sup>(xxi)</sup> eradication on the other. Other

) Brundtland Report1978 etween economic, environmental and social also confirmed the interrelationship b ( development and that it is not possible to prepare Or apply any strategy And achieving sustainable development ainable without integrating the economic, social and environmental dimensions together in order to achieve sust - :as <sup>(xxii)</sup> , development

Economically : It must be an economically sustainable system capable of producing goods and services on a -1 continuous basis to maintain manageable levels of government and avoid extreme sectoral imbalances that harm .icultural or industrial productionagr

Environmentally : An environmentally sustainable system through which a stable resource base must be -2 renewable resources must be avoided, and-exploitation of renewable resources and depletion of non -maintained, over .in the atmosphere must be maintained stability biological diversity and

Socially : A socially sustainable system must achieve justice in distribution and provide an adequate amount of -3 . ical accountability, and participationsocial services, including health, education, gender equality, polit

#### **features Development Sustainable-**

-.<sup>(xxiii)</sup>For development Sustainable features many Of which

1-Consideration equality And guarantee rights Generations Coming in Resources Natural And provide an . environment Clean

2- Development Sustainable Working on Strengthen the culture And keep on Civilizations On the level all Communities and that Development Sustainable directed To limit from Poverty Global And raise income And renewal . And the province on Resources

3- development Inclusive And long Term And it continues take With an eye Consideration rights Current She . generations And generations Coming

4-It works on Exaltation from value sharing Individuals the society in all Phase Application from during Connectivity mplete between the environment And economics And society In all Its sectors General or Private and even I have Co . Individuals

#### **The importance of sustainable development**

the peoples of the entire The importance of sustainable development lies in achieving common public interests among reaching and includes the main topics of -world. Sustainable development is the same among all countries and is far concern to societies, including society , the environment, and other remaining areas

t is not targeting area specific Someone same but rather she You try that Be part from Sustainable developmen .<sup>(xxiv)</sup> all fields, actual way Example Economy Communities impact on the field Social And industrial, Than may be Means tures known, And it has He is entrance Development the influence on the environment Bye picture from the pic . <sup>(xxv)</sup> . Sustainable on them impact positive And valid from Okay the society

Grounded Its importance in Basis on Interviewer The four Main for any Community, Which Represent Map that Can r from Okay Access to group from Objectives that Need the society that It arrives she has, And most Apply it Sir on he - : <sup>(xxvi)</sup> important Its objectives maybe Limit it in

. Judiciary on Poverty And hunger in the society -1

. Saving waters Pure And clean-2

. oodGet on education g-3

. Investigation luxury-4

. Insurance the job For all Individuals-5

. Get on energy Clean-6

. construction Cities And communities Sustainable -7

that Development Sustainable He wants With it investigation Development that Do not weaken capacity the environment on to provide The needs of the population in the future, and provision luxury Economic For generations tion on the environment And its maintenance And save System to support life The present And futurism And preserva She is Development Compatible with Environment, as well as development Sustainable Navigate the society to rom energy and resources And it stars squeeze out Industries And technologies Clean that used less what maybe f ) about her minimum Limit from Gases And pollutants that Lift up degree the earth Which lead to to Eat layer Ozone .<sup>(xxvii)</sup>

## **Dimensions Development Sustainable**

### **1- Distance Social**

improve Methods Get Service blindness Health And saving Security And that this The dimension Centered around to services Related By generalization And respect rights Humans and diversification Cultures And its multiple And uses Social work is based on the ability Dimension foc .<sup>(xxviii)</sup> necessity Share the Actual in practical take the decision -to make human resources active players, as they work Through this dimension, we achieve economic and social well ing decent being , social justice , and provide equal employment opportunities for all segments of society Provid<sup>xxix</sup> . working conditions , social responsibility , and occupational health and safety conditions

### **2- Dimension Economic**

Aim to this The dimension to turning off dissipation Resources Economic Internal and superficial , And the limit from Disparity in Incomes And wealth , Faddal on the use Rational and rational For possibilities Economic , to side that sustainable Equally Between peoples And countries in level Development Economic, so Orphaned Development S being social, And -indicate Indicators Globalism to That peoples Countries Advanced Enjoy With wealth And Well atterns Production And consumption In which, And increasing level its economic growth, Than led to development P in Opposite That's praising Countries Developing Deterioration big in Its resources Natural And retreat performance ng to rise Rates The Their economies , Which is reflected Negatively on the side Social For its people from duri .<sup>(xxx)</sup> unemployment And low level Living Its members

### **3- Dimension Environmental**

The introduction of the environmental dimension into the field of economics led to a change in the concept of he exploitation of scarce economic resources to satisfy multiple and economic development from merely increasing t .<sup>(xxxi)</sup> renewable human needs to the concept of “continuous development or sustainable development t Excessiveness in Development Sustainable Means protection Resources Natural from Pressures Humanity And no Use Fertilisers And pesticides that pollution Water Surface And underground , and exploitation Unjust For forests And .<sup>(xxxii)</sup> fisheries fish With levels not Sustainable is due to attention to the phenomena of climate The environment constitutes a major element of sustainability, and it change, global warming, rising energy prices , pollution, and the absorption of industrial waste into the environment, tural and so Context and the word “environmental” mostly what Be Related to type No impact Human on Systems Na distinguishes it on word Ecological , Which maybe Describe it That she is Concept Interdependence or .<sup>(xxxiii)</sup> interdependence between Elements inside the system

### **relationship Politics Finance In the distance Economic For development Sustainable**

effect Politics Finance in The dimension Economic For development Sustainable from during distribution Income By agreement Government And taxes Through the And replay Distribute it via Channels President represented - following

#### **1- Politics effects Finance On a per capita basis**

used Country Spending Government As one tools Its policies Finance from Okay performance Careers Certain And ical And social Specific As a reduction Rates Poverty And who counts Of the to achieve Goals And goals Econom most important Aim for it , And practiced Politics Finance turn from during His influence in the growth Economic ment Government from Options Available Before so Prepare the agree .<sup>(xxxiv)</sup> And disparity in distribution Per capita Politics Finance To improve distribution Income And ease Cases Extreme from Poverty As constitute rate a task from s The poor from Income The nationalist , unless that data Modern Emphasizes Ban Period that Obtain on her Crumb this Income she rate Few , And accordingly Van change direction Spending General maybe that He is for him impact And it can Use Spending .<sup>(xxxv)</sup> Important in distribution Real For groups Self Access Low from Population onsumption Goods And services specified like the agreement on the health And education Government To increase c And housing And the rest Services Social And archery to more consumption like This is amazing Goods At rates e request in market Which to get to know With policies Larger from Levels that Determine it strong the offer And th Satisfy Needs the basic And this she Most important Face it the agreement that targeting re distribution Income Favor Its ability in Support the poor He Categories The poor , unless that Bezel Policy success Spending General from where depends on nature Distributive For those Expenses And its ability on limit from Risks And traumas And fluctuations .<sup>(xxxvi)</sup> Income

## 2- Impact Politics tax on Disparity in distribution Income

Prepare Taxes from tools Politics the mission in discount Sharpness non equality in distribution Access where I tried Countries Developing And advanced in use Taxes As a tool To reduce Disparity in distribution Access Resulting on e looks For taxes Progressive imposed on The rich And replay Distribute it on road And h <sup>(xxxvii)</sup> Economy market finance Services the public And grant Subsidies The unemployment Which It benefits Of which friends Access Low ause she take Look Consideration Ability Mandatory on that it more justice from Taxes Descending And expenses Bec And it requires principle Social Justice that impose Taxes on Basis Ability on paying off <sup>(xxxviii)</sup> For the financier igh one more Which measured With income And consumption And wealth so that Individuals With Income The h capacity on to push Tax And also Represent Consumption Standard For ability on paying off more from standard Income And constructive on this Principle impose Taxes on what He takes it Individuals from the society That is, n what He offers it Individuals For the community i.e. income, And also maybe Use Relative consumption and not o so that For the rich capacity on to push Taxes Larger from <sup>(xxxix)</sup> wealth As a measure Ability on to push Taxes up Country By transfer this Section from Money With capacity Individuals With Access Ltd And from then get pictures or With another to Layers The poor As for on appearance Subsidies Social Cash or on appearance Services In <sup>(xl)</sup> kind Free or Services Sold the poor For less from Its expenses And finance it Country

### Politics Finance And the distance Social For development Sustainable

maybe knowledge impact Politics Finance on The dimension Social For development Sustainable from during the agreement On education And health -:

#### 1-Increase spending on education

Prepare Issue Increasing Continuous in Expenses Educational during Contract the last from Century The twentieth one mission Grand that Facing Many from Economists interested With affairs education and economics, as I became nt rate big from Budget the public To the state And income The nationalist In This is amazing Expenses Represe comparison with with Spending in The fields And sectors Economic And social The other And it varies This is evelopment And progress The result In amazing The ratio between nation And another according to degree Its d that Spending Government on education An indicator vitally To measure Role Country Social Especially <sup>(xli)</sup> which what He spends on education Primary when For this education from Importance in limit from illiteracy For generations successive, as that To spend Government A trace Big in Development Economic And social because The individual Learner He is turn Larger in Development Economic And it follows on him Role social Larger from the ora Axially Performed by him education in Development Economic and social, person not Learner because there D The command that churning about him revenues Excellence the accounts Economic , Considering education he Basis between Spending Government on education And there relationship Tarbia <sup>(xlii)</sup> in formation head the money Human with Development Technological and that any Community no He is in it Spending In a way Adequate on education Be e provides she Result Final Deteriorate this sector because the society that no Lives Knowledge And science It is no H has Resources Finance Necessary in the time that lead to lack Resources to lack Spending on all Indicators So had become Spending on education from Indicators the mission To find out Efforts The effort <sup>(xliii)</sup> Development velop this sector, Being get up With tasks big Freeze in Improving the quality of the human from Countries To de <sup>(xliv)</sup> element, which is the basis of the development process

#### 2-Increase spending on the health

Which right Basis for every Peoples the Prepare the health Goal from Goals Development Social and economic world And so Lost I knew from before organized the health Globalism That she is condition from luxury Physical And health Peoples mentality and social, And it's not merely absence the disease or Impotence that Relationship between And its development Economic And social Complicated Extremely, Health before all something Goal from Goals Development Social and economic, but rather Instrument To increase Welfare Peoples With what in that to improve <sup>(xlv)</sup> the level Health. that the health The good one considered as A goal Whatever For countries on Its difference Due To increase it For abilities Human possible in all Domains and this is Important For process Development , And all Layers Population where It benefits all man from the health you enjoy the health With appreciation from before The good one in the time the present as that to improve Situations Health For children Lead to population more health nt in education And that because Services in the future, and that Investment in the health Like her Affair Investme Health to improve Quality the supplier Human in the present And the future, And it offers Laborers utility more With on the health He an increase Their strength And their ability on Endurance And focus in the job and that Spending And <sup>(xlvi)</sup> increases from amount Resources Humanity in the future And that With an increase Rates the age Expected it comes back care Health from side Economic to Awareness With importance The role that get up with it Human The althy in practical Development being Human Most important an item from Elements Production from right one He here I started care With his health from during care In amounts that You spend it the government To raise Capabilities <sup>(xlvii)</sup> uction Largerthis Element from Okay investigation prod

### 3-The concept of unemployment

the phenomenon Social And economical Suffer Of which Most Countries Which the condition that Apply on People n an opportunity a Those who are able on the job no Working But they are They search With a picture seriousness o And it shows The unemployment usually in times Recession Economic And less in times Vogue And <sup>(xlviii)</sup> job prosperity economic, And for her several Species Among them : unemployment structural, The unemployment and others, And it varies This is amazing Species from party to another, And because Friction Seasonality Disguised The unemployment phenomenon Suffer Of which Many from Countries , There it is from Try Her treatment For cash, Which Turn Lead to discount an average example The look Classic I treated her from during discount Wages Wages real, And therefore Go down Cost Production And it increases the demand on Production , then Return se level Employment to Balance The first . while the theory Keynesianism It is See necessity Governorate on to ri Wages Cash because That the increase in Rates Wages Represent Entry You pay By request Total to the increase, and this is Lead to Employment, unemployment decreases, and that The command Requires from Politics Cash Energizing <sup>(xlix)</sup> and more Investment To get closer from Employment stage complete the demand Effective

### Politics Finance And the distance Environmental For development Sustainable

oto he responded the society International in 1997 is a year of change climatic You adopt him protocol (Draft Ky within framework a job conference Nations United For changes climatic, And it has Guaranteed This is Convention amazing document Goals Bound Legally To reduce emissions Outgoing on Countries Advanced Responsible on The d after Ratification on Convention Commit Countries Advanced itself At a discount majority Great from emissions An collective for emissions Total At a rate not less About ( 5 % ) according to For numbers the Actual For the year 1990 as I saved agreement Kyoto System <sup>(i)</sup> pected For the year 2010or so (20%) according to for emissions Ex Incentives For countries Share maybe Trading With it in market International for emissions Gases Retention Thermal for Which Under it maybe For countries Advanced that exchange Pollution licenses between them or compensate in a way general there <sup>(ii)</sup> parts of their reductions by financing certain types of projects in developing countries Two types from Policies And programs Preventive regarding pollution the environment Policies Finance from taxes Is Include it taxes Carbon For sources The other And tunnels on search and development, As for And ads And it fal Type The other She is Policies Organizational And restrictive Such as Programs Rationalization And transformation to ) s And Standards Production And use Species energy and its productsSources Alternative And impose specification And it manifests itself Importance Approval Collection Environmental As a basis To combat pollution <sup>(iii)</sup> and that Resources generated Environmental on consideration that Tax Fine ( punishment Financial ) vs pollution from Tax used in Combat antiquities pollution And development Techniques New Girlfriend for the environment, <sup>(liii)</sup> And also Exemption Tax Opposite development techniques limit from pollution Environmental in Factories

### Design Research

#### The development of government spending in Iraq during the study period

The importance of spending policy is the set of government directions aimed at bringing about appropriate changes try or at the level of the economy as a whole results in the economy. The difference in spending policies in one coun from differences in social and political conditions or from private trends. No society can achieve a of growth and a , regardless of the level at stability without the government spending policy having played a major role in this are By tracking the path of government spending in the Iraqi economy, <sup>(liv)</sup> which the state performs its economic tasks re increasing we find that it has achieved very high levels at the level of consumer spending. It is noted that the rates a in their general direction, firstly , and secondly , they are high despite the fact that they fluctuate from year to year, because government spending is affected by revenues. Oil, which provided the state with large financial revenues . g the reasons that led to this increase in the level of government spending are the wars that the country has Amon fought and the support provided by the state in its various forms. One of the forms of support is what is provided to ing the main agricultural crops at remunerative prices from them to encourage them to farmers by the state purchas provide food for the population, as current expenditures have increased. Of a consumer nature, the largest proportion <sup>(lv)</sup> of total spending

At the beginning of the year 2003, Iraq entered a sectarian war that did not differ from previous ones in terms of results, as the country was occupied in April 2003 by the American and British army and some countries allied with c and organizational components of the Iraqi economy were destroyed , in addition to the them , and all the economi paralysis of its institutions and organizational frameworks, as it suffered There has been a significant deterioration in onal economic policies that were associated with that period, in addition to Iraq during the past period due to the irрати the successive crises that the economy experienced, which were the results of the siege and wars, which negatively fied areas. As a result of the resumption of oil exports affected Iraq 's economic resources, which were spent in unjusti and the increase in oil revenues, which consequently led to an increase in public revenues in the budget, and in view of e country's general budget and in an the fact that Iraqi oil revenues constitute the source of transportation in th sided in which the trade cycle depends on the strength of the external shock as a -economy characterized by being one

spite its adoption of supply shock, especially in the oil markets that Through it, the general budget is widely affected de a proven , unilateral dynamic , represented by adopting the price of a barrel of oil for the purposes of calculating budget revenues, which is often low. It represents the financial response to external supply shocks and prevents them .2021 -from affecting the gross domestic product . Therefore, the budget achieved a surplus throughout Period 2004

According to the table ( ), revenues increased from 329,888.50 million dinars in 2003 and reached ( 654,218,566,645 ( but in 2009 public expenditures decreased to 21million dinars in 20697,28,197 million dinars after they had been ( In the previous year916,839.40 this is due to the decline in public revenues as a result of the global financial crisis . ( been accompanied by an increase in public expenditures, especially in current This increase in revenues has expenditures. In 2004 , current expenditures were313,457.56 ) million dinars, while they reached (645,846,528.74 ( ) eased in the same period frommillion dinars in 2021 , except investment expenditures incr771,735) million dinars ( to561,289,642.58 million dinars, which is a small increase compared to the increase in current expenditures . This ( <sup>vi</sup> of which are increase in government expenditures had a number of reasons, the most important

1- Property Rights Claims Authority .

2-Election expenses

3-Emergency reserves

4- Expenses for importing electrical energy .

5-Increasing the salaries approved by the state for workers in the public sector

6-Adding new materials that were not included in the budgets for previous years, such as fees for security services, . fees for experts and consultants, hazard pay expenses, and fees for guarding the security facility

Ratio of deficit or surplus % to GDP	Deficit or surplus in the general budget	Revenues the public	Overhead expenses	Investment expenses	Current expenses	GDP at current prices	t he year
-							2
0.01831	-871359	32988850	32117491	771735	31345756	47586543	004
-							2
0.64516	-39788989	40435740	646751	263751	383000	61673489	005
0.0199							2
57	1907616	49055545	50963161	11477096	39486065	95588422	006
-0.0116	-1293012	54964850	53671838	15236265	38435573	111455813	007
0.0703							2
25	11042899	80641041	91683940	30584111	61099829	157026062	008
0.1111							2
38	14484671	55243526	69728197	15608694	54119503	130330211	009
0.1333							2
07	22923000	61736000	84659000	23678000	60981000	171956975	010
-0.1422	-30049000	108807000	78758000	17832000	60926000	211309950	011
-							2
0.05986	-14677000	119817000	105140000	29351000	75789000	245186418	012
-							2
0.02578	-6894000	113767000	106873000	34647000	72226000	267395614	013
-							2
0.28942	-112753327	155985527	43232200	13869900	29362300	389585788	014
-							2
0.84827	-204452840	351971125	147518285	65755602	81762683	241022927	015
-							2
0.34348	-323539519	961289246	637749727	56258861	581490866	941945138	016
-0.2705	-1451899871	2683763526	1231863655	546637023	685226632	5367395813	017
-							2
0.48513	-4700747530	5625985567	925238037	685869685	239368352	9689595787	018
3.3977							2
57	7638236778	5652191596	13290428374	3652755686	9637672688	348022997	019
-							2
1.15976	-68968883041	86212892762	17244009721	8562258852	8681750869	5946845113	020
-							2
8.97123	533504949513	654218566645	120713617132	5612896425	6458465287	6524526552	021

million dinars (2021-c revenues in Iraq for the period (2004able (1) Public expenditures and publi



2021 -Source : Ministry Finance , circle Budget the public , the account Closing For years 2002

#### (2021-Taxes in Iraq for the period (2004

.lvii The tax system in Iraq is distinguished by several characteristics, the most important of which are

A decrease in the tax withholding rate compared to its size in developed countries . The reasons for this decrease in -1 ributed to several factors, the most important of which is the decrease in both national the tax withholding rate are att income and average per capita income , and thus the narrowing of the amount of tax capacity in addition . To the poor . distribution of income and wealth

se in the relative importance of indirect taxes. This increase, in return, reflects a weakness in the role of An increa - 2 direct taxes, especially taxes on income, as The decline in national income and average per capita income leads to a d a decrease in the number of those subject to them, which greatly reduces their narrow base of these taxes an importance . This can also be explained by the tendency of tax systems in developing countries to impose indirect ce consumption. On the one hand, and increasing the taxes that target consumption and not income in order to redu savings necessary for the investment process, on the other hand, in addition There is a positive relationship between .the level of progress and the rate of direct taxes

(2021-riod (2004Table (2) Taxes in Iraq for the pe

Ratio of total taxes to Gross Domestic Production	Ratio of total taxes to total expenses	Total taxes	Indirect taxes	Direct taxes	the year
0.003	0.0050	159841	81269	78572	2004
0.008	0.7601	491570	291015	200555	2005
0.006	0.0117	593887	240327	353560	2006
0.011	0.0229	1228335	662572	565763	2007
0.006	0.0107	985372	444678	540694	2008
0.010	0.0181	1262026	525907	736119	2009
0.008	0.0155	1316284	436022	880262	2010
0.335	0.8986	70772598	68815622	1956976	2011
0.885	2.0632	216921585	85926562	130995023	2012
2.298	5.7492	614432450	95785632	518646818	2013
0.027	2.9043	125558967	68573865	56985102	2014
0.119	7.7935	1149678887	568121893	581556994	2015
1.806	24.2691	15477599877	5861742025	9615857852	2016
0.162	11.5308	14204425443	8522886358	5681539085	2017
0.273	16.7814	15526777913	5852601398	9674176515	2018
0.725	5.3770	71462098409	64587546284	6874552125	2019
7.646	38.1134	657227062270	8467945545	648759116725	2020
0.023	1.2270	148119524217	69653548575	78465975642	2021

And also Budget 2021 -Ministry Finance , circle Budget the public , the account Closing For years 2002 : Source 2021 –revenues For years 2004

#### The reality of economic indicators for sustainable development in Iraq, based on the average per capita GDP, and trade balance inflation

##### Average per capita GDP -1

is one of the important indicators used to measure the strength of the economy and evaluate performance . This indicator is calculated by dividing the gross domestic product At current prices based on the total population. This e actual equal distribution of income among the population, and it loses its importance as indicator does not reveal th the percentage of the population whose actual income is very far from it increases, but it is an important element of the ) According to Table ( 3 ), the average per capita GDP was .(lviii ) ionsquality of life according to the United Nat 1,753,437 dinars in 2004 , and it began to fluctuate somewhat. Between increase and decrease until 2014 However , ( . it decreased significantly in 2021 , reaching (54865673144) dinars

million dinars (2021-Table (3): Average per capita GDP in Iraq for the period (2004

Imports	Exports	capita GDP	gross domestic product	the year
29729687.7	25877930	1753437	47586543	2004
33609917.5	35238033.8	2252748	61673489	2005
26459322.5	40450925	3406086	95588422	2006
22822560	48011940	3878072	111455813	2007
41515287.2	63360195.2	5335759	157026062	2008

1145430	44477199	45622629	4320863	130330211	2009
21505770	33063030	54568800	5553807	171956975	2010
40507740	42342300	82850040	6653335	211309950	2011
44491062	65568844	110059906	7526134	245186418	2012
33289300	71126000	104415300	8001783	267395614	2013
-85617671848	85621125315	3453466.7	2556118028	4641022927	2014
-9855021740	9861462860	6441120	8569138580	9641945138	2015
-3845982468	3852423588	6441120	7458204982	8567930224	2016
-5953324914	5963437330	10112416	2256282596	87456607664	2017
-5805313375	5823663622	18350247	1258319599	56894653524	2018
-98493133609	98517963890	24830280.9	58961690450	98563286925	2019
-78199671074	78218471763	18800689.6	8951604651	85962556307	2020
-642645007864.50	649598465997	6953458133	54865673144	6548531554857	2021

Ministry Planning , the device Central For statistics , Indicators the environment and development Sustainable Self priority in Iraq, 2021, p. 138

### 1-Inflation

% Inflation rate	the year
27.0	2004
37.0	2005
53.2	2006
30.8	2007
12.7	2008
8.30	2009
2.50	2010
5.60	2011
6.10	2012
1.95	2013
2.20	2014
1.46	2015
0.54	2016
0.28	2017
0.45	2018
0.22	2019
0.61	2020
0.62	2021

was The economic system in Iraq characterized by instability due to the political, social and economic conditions which resulted in the adoption of wrong policies and decisions that helped spread and exacerbate the phenomenon of inflation. As a result of Iraq's entry into its external debt increased and greatly exhausted its economy. To the decline in the price of the Iraqi currency against foreign currencies , after which it entered into a spiral of economic sanctions after being imposed by the United States and America, In the year ( 2004 ), inflation reached a level of (27.0 % ) , exposed to a war by the coalition countries to reach close inflation rates, except for the year ( 2007-and this percentage increased between the period ( 2005 support for derivatives. oil and some necessary when the rate reached (53.10 % ) due to the lifting of economic commodities by the International Monetary Fund, and after that period witnessed the control of the Central Bank through which it achieved through its adoption of the open market policy to control the stability of the currency price controlled inflation rates , as the ability of monetary policy appeared through the major role played by the Central Bank after granting The status of independence according to Law No. (56) of (2004), which prompted him to strive to achieve

Price stability and maintenance locally -A.

B: Maintaining a stable financial system on which the market is based.

C Promoting sustainable growth and prosperity in Iraq.

(2021-Table (4) Inflation rate in Iraq for the period (2004

(2021-Central Bank of Iraq, General Directorate of Statistics And research ; various annual bulletins (2004 :Source

#### Analysis of social indicators for sustainable development in Iraq

y with the boom of industry, as Unemployment is known as an economic phenomenon that began to appear significantl unemployment had no meaning in traditional rural societies. According to the International Labor Organization, the is a unemployed person is every person who is able and willing to work, and searches for it, but to no avail . It measure of the extent of the availability of unexploited labor in the country, and it is related to sustainable development because unemployment is one of the main causes of poverty in the country and one of the development atment means addressing poverty, which is an important social indicator of sustainable priorities. Sustainable tre .<sup>(lx)</sup> development

(2021-Table (6) Social indicators for sustainable development in Iraq for the period (2004

Percentage of population with access to safe drinking %water	Percentage of population receiving % primary health care services	Unemployment rate	population	the year
78	46	28.7	27139	2004
80.3	48	18	27377	2005
79.2	49	17.5	28064	2006
83.7	53	16.9	28740	2007
82	67	15.3	29429	2008
80.3	77	15.2	30163	2009
78.7	88	15.2	30962	2010
91.4	83	15.2	31760	2011
91.1	86	15.1	32578	2012
82.7	70.1	16	33417	2013
79.5	63.5	29.9	356340	2014
82.4	52.3	18.4	362046	2015
82.9	48.8	19.3	639702	2016
83.1	44.46	18.2	373382	2017
69.8	41.5	18.3	378086	2018
75.4	38.5	18.4	381817	2019
81.0	36.2	18.6	393561	2020
82.0	38	22.1	395568	2021

#### Analysis of environmental indicators for sustainable development in Iraq

The natural environment in Iraq has seriously deteriorated, posing an increasing threat to the economic and social stability of the country. After decades of conflict and economic sanctions, and facing continued neglect and lack of t is likely that the country's environment will be subject to a continuing process of deterioration vision for the state , i if reconstruction efforts are made . Without taking environmental and social considerations into account, moreover, expand the exploitation of the natural resource base as a main source of current economic policies aim to rapidly and carbon dioxide is Carbon is one of the environmental indicators because of its impact on global <sup>(lxi)</sup> income activities in the production process, depletion warming and the ozone layer . The source of its emissions is economic of forests, and consumption of fossil fuels and energy, which cause environmental damage . Table No. ( 7 ) indicates that there is a gradual increase in the rate ofCO2 l as an increase in the average emission throughout the period, as wel per capita share of the emission of this gas, which indicates The lack of a clear vision to reduce the emission of these metric tons in (3pollutants. After it was about 114,084 metric tons in 2014 , it began to increase to It reached (135,43 but it decreased after this year, especially in 2014, when it reached ( 68,309 ) metric tons, then it began to ' 2013 as a result of the use of modern <sup>(lxii)</sup> decrease again after this year and reached 2021 . To (89.2) metric tons in some areas of industry and increasing international pressure on governments and organizations to technology . reduce emissions

(2021-Table (7) Environmental indicators for sustainable development in Iraq for the period (2004

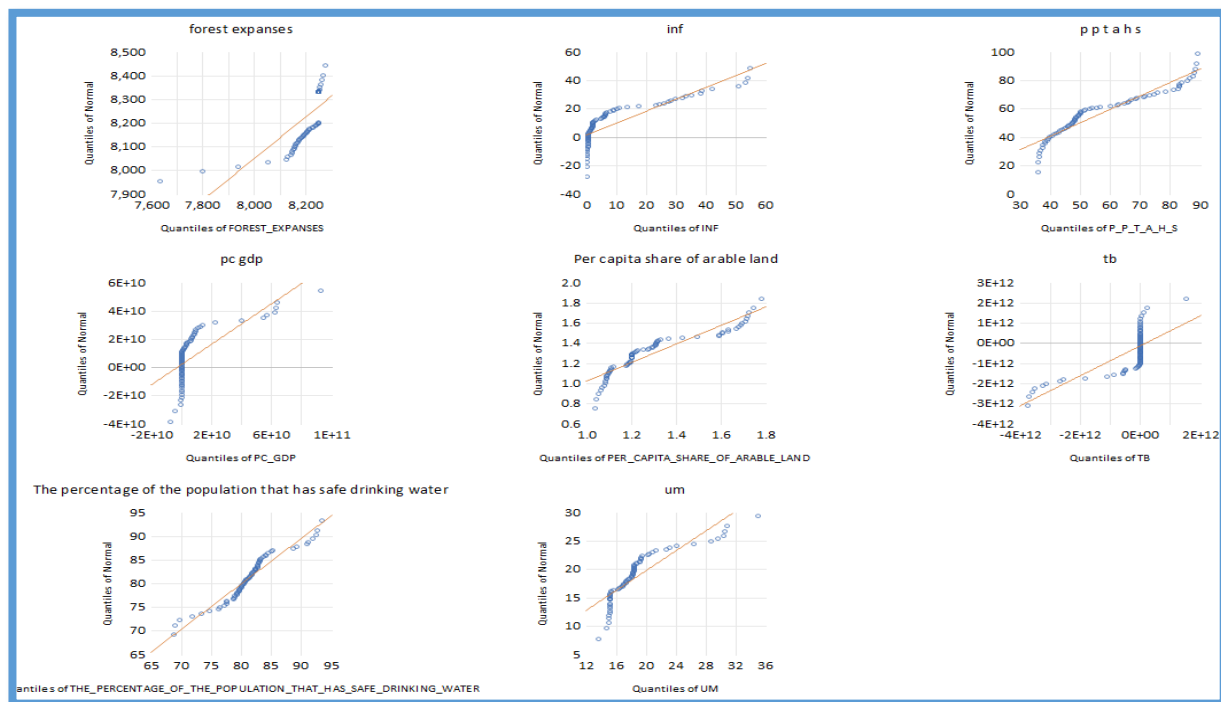
Forest area	Per capita share of arable land	CO2 emission (arithmetic average) per capita, metric tons	CO2 emissions in metric tons	the year
8236	1.7	3.28	114.084	2004

8250	1.6	3.4	114.77	2005
8250	1.7	3.54	99.544	2006
8250	1.7	3.34	62.834	2007
8250	1.4	3.22	94.444	2008
8250	1.2	3.5	106.651	2009
8250	1.3	3.7	114.667	2010
8250	1.3	3.7	123.295	2011
8250	1.1	4	134.555	2012
8250	1.3	4	135.433	2013
8138	1.2	2.97	68.309	2014
8152	1.2	3.05	72.372	2015
8166	1.2	2.96	72.284	2016
8180	1.2	2.96	72.445	2017
8194	1.1	3.36	85.342	2018
8208	1.1	3.34	87.26	2019
8222	1.08	3.04	91.118	2020
7856	1.05	4.55	89.2	2021

2021-measurement Effect Politics Finance on Development Sustainable in Iraq For the period 2004

Test stability chains Temporality For variables Thoughtful Graphically -1

stability chains Temporality It is clear Line direction General For chains Temporality For all Variables (Figure (17) Independent And variables Affiliate



Test stability chains Temporality using a test My cock Fuller And Byron -2

We notice from Table (1) at Use a tesPP ) that Variables Independent The represented in Revenues General GR ( ) And spending GeneralOV ) And revenues Tax ( TR stabilized Just when The difference the first And at 1% level ( ) in when She was Variables Affiliate she an average Unemployment (UM and the share ... and stabilized share The ( ) individual from The resulting the local TotalPC-GDP ) ialand balance Commerec (TB at level the difference The ( ) first 5% , in when I settled down Variables Affiliate The other . Just in the difference the first when Procedure a test My cock Fuller To be sure from stability Series Temporality We notice also that all Variables ( ) Independent I settled down when The difference the first Just, except Revenues GeneralGR which I settled down ( when the level And the difference the first, with level big From 5%. As for Variables Affiliate Lost I settled down all e difference the first, except Unemployment ( which I settled down when the level the first And of them when level Th . the difference when 5% level

Table (14) results a test root Unit For variables Thoughtful using a test ADF And test PP

UNIT ROOT TEST TABLE (PP)												
<u>At Level</u>		FOREST_...	GR	INF	OV	P_P_T_A...	PER_CAP...	PC_GDP	TB	THE_PER...	TR	UM
With Con...	t-Statistic	-0.5079	-1.8800	-1.2193	-1.5607	-1.2152	-1.7821	-2.8596	-2.1239	-2.6392	-0.0499	-4.2937
	Prob.	0.8670	0.3328	0.6405	0.4799	0.6422	0.3757	0.0711	0.2384	0.1048	0.9406	0.0045
	n0	n0	n0	n0	n0	n0	n0	*	n0	n0	n0	***
With Con...	t-Statistic	-0.5335	-1.6198	-1.9111	-1.5388	-1.5220	-2.3234	-4.4959	-2.2271	-2.6045	-1.7962	-4.5331
	Prob.	0.9698	0.7412	0.6050	0.7739	0.7802	0.4010	0.0124	0.4466	0.2824	0.6613	0.0116
	n0	n0	n0	n0	n0	n0	n0	**	n0	n0	n0	**
Without C...	t-Statistic	-1.0140	-0.4339	-1.5149	-0.1403	-0.4936	-3.5094	-2.2324	-1.9778	0.4692	1.5367	-0.9702
	Prob.	0.2663	0.5110	0.1181	0.6206	0.4871	0.0016	0.0285	0.0485	0.8053	0.9632	0.2834
	n0	n0	n0	n0	n0	n0	***	**	**	n0	n0	n0
<u>At First Difference</u>		d(FORE...	d(GR)	d(INF)	d(OV)	d(P_P_T_...	d(PER_C...	d(PC_GDP)	d(TB)	d(THE_P...	d(TR)	d(UM)
With Con...	t-Statistic	-1.5522	-2.3908	-3.2996	-3.8015	-2.2925	-7.4345	-11.6233	0.3732	-7.1354	-3.4544	-7.4648
	Prob.	0.4825	0.1593	0.0325	0.0126	0.1856	0.0000	0.0000	0.9746	0.0000	0.0243	0.0000
	n0	n0	n0	**	**	n0	***	***	n0	***	**	***
With Con...	t-Statistic	-1.5530	-2.7935	-5.7587	-3.8264	-2.5599	-8.7991	-28.4379	1.7762	-6.7790	-3.3971	-7.7137
	Prob.	0.7656	0.2189	0.0016	0.0427	0.2996	0.0000	0.0001	1.0000	0.0003	0.0871	0.0001
	n0	n0	n0	***	**	n0	***	***	n0	***	*	***
Without C...	t-Statistic	-1.5889	-2.5222	-3.1763	-3.8609	-2.3620	-4.4562	-10.1485	-0.3458	-7.6789	-2.8235	-7.8323
	Prob.	0.1031	0.0154	0.0036	0.0007	0.0218	0.0002	0.0000	0.5442	0.0000	0.0079	0.0000
	n0	n0	**	***	***	**	***	***	n0	***	***	***

UNIT ROOT TEST TABLE (ADF)												
<u>At Level</u>		FOREST_...	GR	INF	OV	P_P_T_A...	PER_CAP...	PC_GDP	TB	THE_PER...	TR	UM
With Con...	t-Statistic	-0.5079	-2.7246	-1.2876	-1.5607	-3.0906	-1.6373	7.6808	6.6769	-2.7552	-0.0034	-4.3129
	Prob.	0.8670	0.0916	0.6100	0.4799	0.0492	0.4431	1.0000	1.0000	0.0856	0.9457	0.0043
	n0	n0	*	n0	n0	n0	n0	n0	n0	*	n0	***
With Con...	t-Statistic	-2.0464	-2.8612	-1.6808	-1.4487	-4.3910	-2.4559	4.3952	8.3458	-3.0392	-1.7265	-4.4639
	Prob.	0.5365	0.1987	0.7149	0.8066	0.0175	0.3421	1.0000	1.0000	0.1526	0.6942	0.0132
	n0	n0	n0	n0	n0	**	n0	n0	n0	n0	n0	**
Without C...	t-Statistic	-0.9900	0.3805	-1.5260	-0.1355	-0.4737	-1.5649	8.4402	6.1493	-0.4565	1.6779	-0.2871
	Prob.	0.2756	0.7810	0.1158	0.6223	0.4917	0.1079	1.0000	1.0000	0.4986	0.9717	0.5664
	n0	n0	n0	n0	n0	n0	n0	n0	n0	n0	n0	n0
<u>At First Difference</u>		d(FORE...	d(GR)	d(INF)	d(OV)	d(P_P_T_...	d(PER_C...	d(PC_GDP)	d(TB)	d(THE_P...	d(TR)	d(UM)
With Con...	t-Statistic	-1.7217	-4.1693	-6.9359	-3.8015	-1.9357	-4.6944	2.1142	7.9219	-4.2951	-3.4565	-6.1410
	Prob.	0.4024	0.0068	0.0001	0.0126	0.3082	0.0023	0.9995	1.0000	0.0060	0.0242	0.0002
	n0	n0	***	***	**	n0	***	n0	n0	***	**	***
With Con...	t-Statistic	-1.6780	-4.1502	-8.3714	-3.8264	-2.1223	-4.5768	-1.0448	5.7640	-4.6157	-2.9163	-6.0597
	Prob.	0.7133	0.0263	0.0001	0.0427	0.4909	0.0117	0.8986	0.9999	0.0134	0.1893	0.0009
	n0	n0	**	***	**	n0	**	n0	n0	**	n0	***
Without C...	t-Statistic	-1.6904	-4.0975	-7.0960	-3.8609	-2.0108	-4.4169	3.5940	8.8729	-4.4399	-2.7864	-6.4068
	Prob.	0.0853	0.0005	0.0000	0.0007	0.0459	0.0002	0.9992	1.0000	0.0003	0.0086	0.0000
	n0	*	***	***	***	**	***	n0	n0	***	***	***

Notes: (\*)Significant at the 10%; (\*\*)Significant at the 5%; (\*\*\*) Significant at the 1%. and (no) Not Significant  
\*MacKinnon (1996) one-sided p-values.

**This Result is The Out-Put of Program Has Developed By:**  
**Dr. Imadeddin AlMosabbih**  
College of Business and Economics  
Qassim University-KSA

2021-hare The individual from The resulting the local Total For the period 2004 impact Politics Finance on middle s Appreciation model -IARDL the first To measure Effect Politics Finance on middle share The individual from The .2021-resulting the local Total For the period 2004

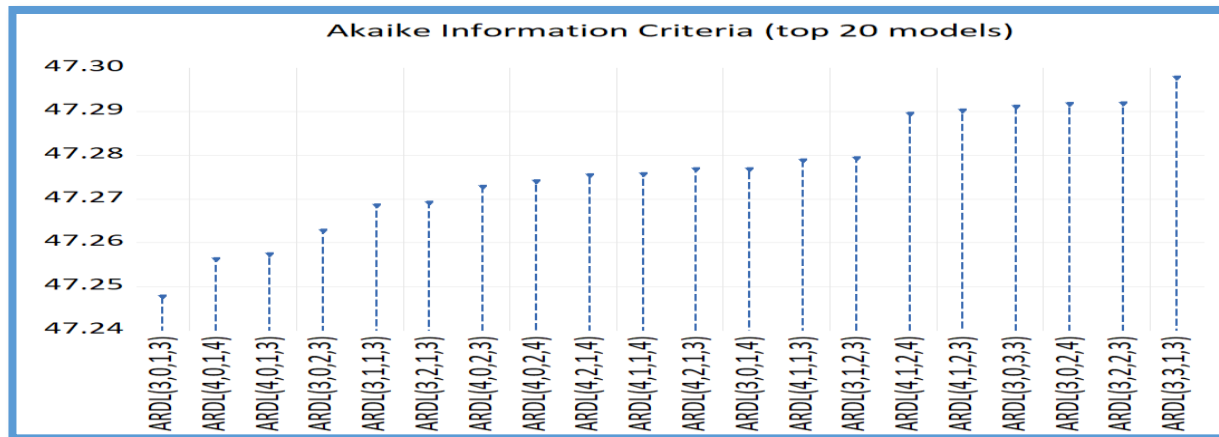
test stability Variables economic, It was completed now appreciation ARDL model for estimation And after aim impact Politics Finance on middle a class The individual from The resulting the local Total, as he Shown in Table (2) , ) Considering That pc\_gdp ) e continued and that Variables Independent is a variabel ( gr , tr , ov and that Periods ( Deceleration optimum It is (3, 1, 0, 3) construction on Valuable Akaike that give less value For this standard, And it is ore The the exams Statistics She explains Quality Sample done Define it automatically from during program . Theref from during value Factor Determination ( $0.96 = 2R$ ) Meaning that Variables Included in Spending General And “ . ak in middle share The revenues the public And taxes in Sample Explain Value (96%) of the changes that to spe individual from The resulting the local Total, As for the value remaining She is Return to Factors not Included in Sample, while reach DW and this is Indicates to non Existence problem in Link Self between variables Politics , 2.013 Finance And average share The individual from The resulting the local Total . And at study Importance the college For the model We find that value F Calculated It reached 147.1133 with probability (0.00000) and at 1% level . And ) ant any We are We refuse Hypothesis Zero therefore The Sample Import HO: B= and we accept Hypothesis (0 ) Alternative HO: B≠ and this is indicates on Quality Sample in Expression on relations between middle variable ( 0

variables Politics Finance . Sample Dhu indication for every The resulting the local Total For the individual And . Statistic And its influence objective And real

Table (15): Results appreciation modelARDLTo influence Politics Finance on middle share The individual from The resulting the local Total

Dependent Variable: PC_GDP				
Method: ARDL				
Date: 09/06/23 Time: 01:02				
Sample: 2004Q4 2021Q4				
Included observations: 69				
Dependent lags: 4 (Automatic)				
Automatic-lag linear regressors (4 max. lags): GR OV TR				
Deterministics: Restricted constant and no trend (Case 2)				
Model selection method: Akaike info criterion (AIC)				
Number of models evaluated: 500				
Selected model: ARDL(3,0,1,3)				
Variable	Coefficient	Std. Error	t-Statistic	Prob.*
PC_GDP(-1)	1.463859	0.127278	11.50132	0.0000
PC_GDP(-2)	-0.276830	0.227410	-1.217318	0.2284
PC_GDP(-3)	-0.378469	0.141906	-2.667047	0.0099
GR	-33.88185	38.71257	-0.875216	0.3851
OV	231.5520	105.1931	2.201303	0.0317
OV(-1)	-26.8780	91.77569	-0.472092	0.0154
TR	34692.32	4031.399	8.605530	0.0000
TR(-1)	-59606.31	8831.066	-6.749617	0.0000
TR(-2)	12243.26	11826.79	1.035214	0.3049
TR(-3)	14434.41	6341.840	2.276060	0.0266
C	-1.07E+08	1.39E+09	-0.076748	0.9391
R-squared	0.962070	Mean dependent var	8.40E+09	
Adjusted R-squared	0.955530	S.D. dependent var	1.92E+10	
S.E. of regression	4.05E+09	Akaike info criterion	47.22865	
Sum squared resid	9.53E+20	Schwarz criterion	47.58481	
Log likelihood	-1618.389	Hannan-Quinn criter.	47.36995	
F-statistic	147.1134	Durbin-Watson stat	2.013095	
Prob(F-statistic)	0.000000			
*Note: p-values and any subsequent test results do not account for model selection.				

Standard The difference Timeline -2AICFor the model the first  
It shows Figure (19) that there relationship Integration subscriber between Politics Finance And average share The lationship long Term . And in a light that individual from The resulting the local Total, And it is done appreciation Re (The Sample optimum that Give value standard The difference Timeline is (3,0,1,3



## Conclusions And recommendations

### 1- Conclusions

And with analysis results a test the border We find that value Statistics -1F ( which is Larger from the (3.049958 border The world amounting to (2.924) at level Significance 5%. And I mean that Existence Integration subscriber over . And a relationship Balance long Term Orientation all variables Politics Finance Toward a class variable Foll share The individual from The resulting the local Total

2- As for for model revision The error Lost She came Its value Negative It2level Indication 5% , any (0.19-reached ( e The individual from The resulting the that Politics Finance Treats 19% of Imbalances that to speak in middle shar local Total . The resulting the local Total, any that Politics Finance need to what Approximately (5.26) , any that it . need to five Years And two months And six days, His balance not Naturally



3-a test the border no There are relationship long Term between Variables Independent ( Who during analysis spending year, taxes, Revenues public ) and variable Subordinate ( modified inflation ). and this is what You confirm it value StatisticFrom the value Tabulation and on all Levels Supreme And the world . Which It is (1.651422). less f when level Indication (1%) , any Acceptance Hypothesis Zero that indicate to non Existence Integration subscriber . between Variables Thoughtful

4- It was for model revision ErrorECM ording methodologyacc (ARDL-value Negative And morally so It reached ( at level significance of 1% , any that there relationship Integration subscriber between Variables Independent (0.063 uld you Processing 63%. And from And the variable Follower . on Term short, any that Politics Finance Co Imbalances Cause For rate inflation, Means that that Politics Finance need to what Approximately (1.58) , any that it . need to year And a month And eight Twenty One day almost To restore Balance The natural

5-sults that there relationship Integration subscriber between Politics Finance And the balance It showed Re commercial, any that there relationship Balance long Term between variable The Independent And the variable alculated ForFollower . Therefore Back in the test that the value CFThe amount (5.211) is larger from My value limit lowest The amount is (3.916) and the limit . The amount is (5.088) at the 1% level . Therefore We We accept Confirms Existence Relations Sin Hypothesis Alternative that states on Existence integration subscriber, and this is . long Term between Politics Finance And the balance Commercial on Term the long

## 2- Recommendations

1-directive Spending Government Efficiently Toward fields Development Social and economic, like section the ousing, And services the public the other, and education, And education Basic in The place the first, with health, and h the focus on Importance education And its quality, And strive to Develop it . Curricula scholastic, using Methods . Laboratory that help the students in search And development Teaching modern, And saving Methods

2-Necessity diversification sources Revenues the public And not the focus on source One from Revenues the public equires from the government New like Revenues Oil or Accreditation In a way big on Revenues Tax . and this is R diversification Its policies Revenue from during to encourage Investment in Different sectors economic, And l constructive And restoration Industries Local that Destroyed during the war and then, And refresh sector Agricultura that Backwardness For a while from time, necessity to support sector private And motivate him To enter in practical . Refresh Economy The Iraqi to side sector The year

3-l on Issuance Laws And Necessity Integration Considerations Environmental in Plans Development And work Rea legislation Related With pollution environmental, And application principle Effects Environmental on Projects . Productivity New And the list, and more Customizations Finance Directed to to treat Issues Environmental

4-Taxes And use it As a resource Financial Important in diversification Revenues And block inability Replay look in Budget from during take procedures And legislation Strict challenge from phenomenon Evasion Tax And grant . ise With payment Taxes in Its datesIncentives Finance For those assigned Whose They r

5- Activate Role Taxes in investigation distribution better For income And wealth And achieve stability Social And . n Iraqthe economic For the country from during Coordination And interaction between Different Species Taxes i

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