

دور الرقابة المالية في ضبط الانفاق الحكومي في دولة الكويت

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الملخص:

هدفت هذه الدراسة إلى التعرف على دور الرقابة المالية في ضبط الانفاق الحكومي في دولة الكويت، وتعتبر هذه الدراسة دراسة وصفية تحليلية، كما تكون مجتمع الدراسة من جميع الاداريين في الادارتين الوسطى و العليا في الوزارات الحكومية في دولة الكويت، وتم استخدام أسلوب العينة الغير احتمالية المؤلفة من 150 شخص لتوزيع استبانة الدراسة عليهم وقد تم استرداد 131 استبانة صالحة للتحليل.

وقد تم التوصل إلى أنه يوجد أثر ذو دلالة إحصائية للرقابة المالية في ضبط الانفاق الحكومي في دولة الكويت. كما يوجد أثر ذو دلالة إحصائية لكفاءة الرقابة المالية في ضبط الانفاق الحكومي في دولة الكويت. ويوجد أثر ذو دلالة إحصائية لفاعلية الرقابة المالية في ضبط الانفاق الحكومي في دولة الكويت

ولقد تقدم الباحث بعدة توصيات أبرزها: - تفعيل أدوات وهيئات الرقابة على نفقات التجهيز ومعايير تقييم أداء البرامج الانفاقية. وإقامة دورات وندوات وطنية ودولية لمناقشة موضوع ترشيد نفقات التجهيز والرقابة عليها. وإدخال مفاهيم تتعلق برقابة دراسة وتقييم المشاريع من طرف الهيئات المشرفة عليها، حتى تكون النفقات المتعلقة بها ذات جدوى وفعالية، وهو بداية نحو آفاق للمراقب المالي.

كلمات افتتاحية: الرقابة ، الرقابة المالية ، الانفاق الحكومي، دولة الكويت

Introduction:

The public sector is an integral part of any economic system. It is being run and funded by the government and the ones acting on its behalf. The other sector is the private sector. The private sector is being run and funded by individuals and companies.

The government consists from a goal-oriented organization that have strategies, visions, missions and goals which must be met to achieve the intended outcomes. The intended outcomes may involve delivering services. Similar to business organizations, public bodies are responsible for delivering products and services through utilizing basic production elements. Such elements involve: people, land, capital and labor. (Arvin, et al.,2021)

It's always necessary to improve the performance of public bodies. That shall enable the government to avoid any deficit in their current or future budgets. The performance of the public bodies is affected by several factors. Such factors also affect the budget of those bodies.

It should be noted that financial control is very significant in public bodies. Such control is represented in carrying out several measures and implementing several policies by public bodies in order to control their spending. It contributes to reducing the severity of the deficits in the budgets of public bodies.(Baig, et al.,2021)

Based on a report issued by World Bank, having delays in the process of addressing the deficits in the government budget shall lead to having unsatisfactory financial results. Based on this report, they shall lead to increasing the severity of the deficits in the government budget and a drop in the government financial reserves. In the light of such information, it's necessary to conduct studies about the role of the financial control in regulating the government spending in Kuwait.

From a scientific perspective, this article is significant because it sheds a light on a very significant sector. This sector is represented in the public sector in Kuwait. It's very significant because it sheds a light on a very significant topic. This topic is represented in the role of the financial control in regulating the government spending in Kuwait. It contributes to

enriching the relevant literature in the Arab World in general and Kuwait in particular. The results and recommendations of this study contributes to improving the government performance. They contribute to reducing the severity of the deficits in the government budget.

The study's hypotheses:

In the light of the study's problem and questions, the following hypotheses were drafted:

The main hypothesis:

H0. The financial control doesn't have any significant impact –at the statistical significance level of ($\alpha \leq 0.05$)- on regulating the government spending in Kuwait.

The following sub-hypotheses were developed:

H0.1. The efficiency of the financial control doesn't have any significant impact –at the statistical significance level of ($\alpha \leq 0.05$)- on regulating the government spending in Kuwait.

H0.2. The effectiveness of the financial control doesn't have any significant impact –at the statistical significance level of ($\alpha \leq 0.05$)- on regulating the government spending in Kuwait.

Theoretical framework:

Financial control

Hadley et al. (2019,122) believes that any financial process is meaningless in case it was carried out without determining and implementing a certain strategy. This strategy must be developed based on certain goals that fit with the current performance and future projects of the organization. Financial control became an integral element of the financial system of any organization. Hence, it's very significant to understand the meaning of the term (financial control). It is very significant to identify the goals, advantages and steps of financial control (Hadley et al., 2019, 122). According to Ismail (2019: 45), financial control refers to the process of analyzing the actual outcomes of the organizations from various perspectives during several periods of time. It aims at comparing the goals and plans of the organization with the outcomes on the short, medium and

long terms. It involves carrying out analytical processes. Analyzing the e actual outcomes of the organizations requires enforcing control and making adjustments where needed in order to ensure that the plans are implemented as required. It aims at making changes to plans in case exceptional circumstances, unexpected changes, or violations occurred (Ismail, 2019: 45).

According to Yogendrarajah (2011, 86), financial control refers to the process of enforcing control on the right time over the compliance with the regulations in order to track the use of the organizational financial resources. It also involves carrying out measurement processes. According to Shulha and Zharovska (2019, 251), it refers to the process of enforcing control over the financial activities that are carried out in the organization in order to meet the intended goals. It offers knowledge about the compliance with the rules and regulations that govern the financial management in organizations. All organizations have financial controls to ensure having effective financial management. Most organizations have financial controls in order to ensure that all the employees are aware of the procedures to be carried out and the responsibilities that are assigned to them.

Bialowolski et al. (2001, 17-18) offered a new definition for the term (financial control). According to the latter researchers, financial control refers to a set of policies and procedures that are set by the organization to manage, document, and assess financial transactions and send notifications about them. In other words, it refers to a group of instruments and technologies used by the organization in order to ensure the enforcement of control over its financial affairs.

According to Sidorenko and Lykov (2016, 2019) add that financial control is an essential requirement for achieving organizational success and ensuring the survival of the organization. There are three essential financial reports which are needed by all managers to manage their operations effectively. Those reports are: 1)- balance sheet, 2)- statement of income/profit and loss statement. 3)- Cash flow statement.

The term (financial reports) is usually used for referring to those three reports jointly. Banks usually ask organizations to submit those reports

in order be financially supported in cash or funded for carrying out a certain investment in a specific field. As for Krastev (2019, 19), he adds that financial control sometimes has a complex role that's difficult to be identified. To illustrate more, financial control involves accounting, leadership, and finance. The professional financial controllers need to provide much attention to details. That's because financial controllers must carry out their tasks accurately, and efficiently.

Based on the aforementioned information, the term (financial control) can be defined operationally by the researcher as follow:

Financial control refers to asset of procedures and methods that set by the Kuwaiti public bodies and set of regulations set by those bodies in order to ensure that assets are protected. It aims at ensuring that the financial data are accurate and valid. It aims at ensuring that there is much compliance with the policies.

The control enforced on government spending

Enforcing control on spending in general and government spending in particular is an essential requirement for having effective financial management. The financial control rules, the medium-term budget plans and annual budgets are meaningless in case the spending can't be controlled. The absence of effective controls over spending shall serve as major threat for the macroeconomic system and financial stability. It shall lead to having doubts about the integrity of the financial management systems in public entities. It shall lead to having doubts about the supervision of the government on public resources. It should be noted that the organization measures for increasing the government revenues are usually carried out in the light of a centralized leadership. Such measures are usually carried out by a public body responsible for the government revenues. The government spending involves all the payments made by any public entities and any official.

According to Mohammed and Kakanda (2017: 381), assessing the control enforced on spending and addressing the weaknesses in such control require having a deep understanding for the characteristics of the systems

used for enforcing control over spending. They also require having deep understanding for the procedures used for enforcing control over spending. The frameworks used enforcing control over spending differ much from one country to another. Despite that, one can identify the main stages for the budget execution cycle, and the main goals sought from control in each stage. One can identify the responsibilities of each body of the concerned bodies in enforcing control. According to Halkos and Paizanos (2013, 50), the complexity of the spending series and the nature of the controls in each stage differ much from one country to another.

According to Drew et al. (2014, 634), there are differences between the financial controls. Despite that, the number of similarities between the spending control systems has been increasing during the last couple of years. That is because the recent trends emphasize the significance of enforcement of control over the financial obligations to be fulfilled instead of enforcing control over the financial obligations that have been already fulfilled. It's because the recent trends emphasize the significance of making a shift from enforcing control over cash expenditure to enforcing control over due and deferred amounts. It's because the recent trends emphasize the significance of delegating more powers to ministries and public departments in terms of enforcing of control over spending. That should be done through an approach that is based on the predicted risks. According to Moudden (2019, 7), the financial controls that are based on internal and external audit are effective for ensuring the integrity of such control in ministries and public bodies. The latter researcher emphasized the significance of compliance with transparency and accountability principles when detecting violations in terms of spending. Improving the control enforced on spending in a certain country may require enacting or amending certain legislations.

Methodology

The researcher adopted a descriptive analytical approach in order to explore the role of the financial control in regulating the government spending in Kuwait. He reviewed the relevant literature and previous studies. He carried out a field investigation to explore the study's variables.

Population and Sample:

The population consists from all the administrators in the top and middle administrative levels who work in the ministries in Kuwait. A non-proportionate sampling method was used for choosing a sample consisting from 150 individuals. The forms of the questionnaire were passed to those individuals. 131 valid forms were retrieved.

Data collection methods**Primary data**

It refers to the data that was obtained through a questionnaire. The questionnaire shall be developed in order to meet the goals and test the hypotheses.

Secondary data

It refers to the data obtained through secondary data sources (e.g. books, periodicals, journals and previous studies).

Statistical analysis

In order to meet the intended goals, SPSS /Version 26 was used. The statistical methods mentioned below were also used:

- 1)- Descriptive statistical methods: They involve: percentages, frequencies, means, standard deviation, and relative importance to offer a description for the sample
- 2)- Cronbach alpha coefficient values: They are calculated to measure the internal consistency of the instrument. That shall be done to check the reliability of the instrument.
- 3)- Simple and multiple regression analysis: They shall be conducted to explore the impact that the independent variable has on the dependent one.

Analysis:

It is found that 71% of the sample is males and the rest is female, also it is found that 33.6% of the sample is greater than 50 years old. As well as, 50.4% of the sample has got bachelor degree, and 42.7% of the sample has experience for more than 15 years.

By using mean and standard deviation to describe attitudes toward the variables, we concluded that there are positive attitudes toward the

following variables since their means are greater than median of the scale (3):

Table 1: Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
efficiency of the financial control	131	1.00	5.00	3.7908	1.01825
effectiveness of the financial control	131	2.00	5.00	4.0672	.77166
regulating the government spending	131	2.00	5.00	4.1893	.67131

Reliability test:

Cronbach Alpha is used to test the consistency of the questionnaire and it is found that alpha = 0.929 , which is greater than 0.60, the means the questionnaire is reliable.

Hypothesis testing:

The main hypothesis:

H0. The financial control doesn't have any significant impact –at the statistical significance level of ($\alpha \leq 0.05$)- on regulating the government spending in Kuwait.

Table 2: Ho analysis

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.725 ^a	.526	.518	.46591

a. Predictors: (Constant), effectiveness, efficiency

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	30.799	2	15.400	70.941	.000 ^b
	Residual	27.786	128	.217		
	Total	58.585	130			

a. Dependent Variable: spending

b. Predictors: (Constant), effectiveness, efficiency

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.773	.220		8.060	.000
	efficiency	-.164	.052	-.249	-3.146	.002
	effectiveness	.747	.069	.859	10.837	.000

a. Dependent Variable: spending

Multiple Regression test is used to test the hypothesis, $F = 70.941$ is significant at 0.05 level , so that we accept that the financial control doesn't have any significant impact –at the statistical significance level of ($\alpha \leq 0.05$)- on regulating the government spending in Kuwait.

The following sub-hypotheses were developed:

H0.1. The efficiency of the financial control doesn't have any significant impact –at the statistical significance level of ($\alpha \leq 0.05$)- on regulating the government spending in Kuwait.

Table 3: Ho1 analysis

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.301 ^a	.091	.084	.64265

a. Predictors: (Constant), efficiency

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5.308	1	5.308	12.851	.000 ^b
	Residual	53.277	129	.413		
	Total	58.585	130			

a. Dependent Variable: spending

b. Predictors: (Constant), efficiency

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.437	.217		15.823	.000
	efficiency	.198	.055	.301	3.585	.000

a. Dependent Variable: spending

Linear Regression test is used to test the hypothesis , $F = 12.851$ is significant at 0.05 level , so that we accept that the efficiency of the financial control doesn't have any significant impact –at the statistical significance level of ($\alpha \leq 0.05$)- on regulating the government spending in Kuwait

H0.2. The effectiveness of the financial control doesn't have any significant impact –at the statistical significance level of ($\alpha \leq 0.05$)- on regulating the government spending in Kuwait.

Table 4: Ho2 analysis

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.699 ^a	.489	.485	.48171

a. Predictors: (Constant), effectiveness

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	28.651	1	28.651	123.472	.000 ^b
	Residual	29.934	129	.232		
	Total	58.585	130			

a. Dependent Variable: spending

b. Predictors: (Constant), effectiveness

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.715	.227		7.567	.000
	effectiveness	.608	.055	.699	11.112	.000

a. Dependent Variable: spending

Linear Regression test is used to test the hypothesis , $F = 12.472$ is significant at 0.05 level , so that we accept that the effectiveness of the financial control doesn't have any significant impact –at the statistical significance level of ($\alpha \leq 0.05$)- on regulating the government spending in Kuwait

Conclusion

This study explored the role of the financial control in regulating the government spending in Kuwait. The researcher found that financial control has a statistically significant impact on regulating the government spending in Kuwait. The efficiency of the financial control has a statistically significant impact on regulating the government spending in Kuwait. The effectiveness of the financial control has a statistically significant impact on regulating the government spending in Kuwait. Those results indicate that financial control in ministries and public bodies are significant. For instance, such control contributes to identifying how accurate the employees are when doing their tasks. It contributes to reducing the costs associated with carrying out tasks. It contributes to having stability in the government spending level at Kuwaiti ministries.

The researcher provided several recommendations. For instance, he recommends: activating the role of the control bodies and tools in enforcing control over the standards used for assessing the spending programs. He recommends holding courses and international and national seminars for holding discussions about rationalizing the expenditures and enforcing control over them. He recommends providing more attention by the financial controller to the process of enforcing control over examining and assessing projects. That shall contribute to ensuring the feasibility of projects. The researcher recommends conducting other studies about the study's topic with targeting other public bodies.

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