



EDUCATION SPENDING STRATEGY TO ACHIEVE SUSTAINABLE HUMAN DEVELOPMENT: FUTURE VISIONS

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ABSTRACT

Among the government institutions concerned with achieving sustainable human development is the Education Institution. Through universities, colleges, institutes and its other branches, it contributes in a qualitative and unique way to preparing human cadres capable of producing and disseminating scientific and technological knowledge through developmental research and educational programs. It is the only institution concerned with Providing other government institutions and sectors with the human expertise necessary to achieve sustainable development, so the financial, material and logistical resources allocated to education through government spending is an urgent necessity. It is noted that the interest of developed countries in providing adequate financial resources to the educational institution has increased its performance and the achievement of goals. However, in Iraq and most developing countries, a decrease in financial allocation to education has been observed despite the amount of financial resources it possesses. This has led to a failure to improve the reality of education and a decline in sustainable human resources. By reviewing the financial allocations directed to

KEYWORDS

Government spending, education, sustainable human development.

education in the tripartite budget (2023-2025), a significant decrease was recorded in the financial allocations to the education sector compared to the previous three years (2020-2022), which hurt the production of human resources that support the Iraqi economy to achieve sustainable development, so Iraq ranked (121) in the global classification of levels of sustainable human development. The research aims to analyze the effectiveness of government support through spending on education in Iraq from (2010-2025) and its impact on achieving sustainable human development, by adopting the descriptive analytical approach.	
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Introduction

In order to achieve the goals that the countries of the world seek to achieve in many political, economic, social, and technological fields, they are working hard to improve the reality of education, which is the basic foundation in managing the available resources and exploiting them optimally through its human outputs. Educational institutions, through education programs, research, and individual and collective innovations, contribute to ensuring the achievement of sustainable development in the production of skills, contributing to the establishment of an advanced industrial base that reduces the consumption of energy that pollutes the environment. Skilled, educated, and conscious human cadres are the basis of sustainable economic growth and development.

Therefore, university education is the most important and most prominent factor in the process of creating a working class prepared for the process of sustainable economic growth, but these institutions, with all their components and departments, in order to function properly in all parts of the world, must receive government support, so a significant portion of the state budget is allocated in order to support the economy. And its sectors and achieve the set goals.

Research problem

The major difficulties and obstacles that prevented achieving sustainable human development in Iraq were represented by the government's inefficient management of economic resources, and the low size of financial allocations to the education sector, which led to a decrease in human resources contributing to sustainable development.

Research objective

The research aims to show the volume of government spending on the education sector in Iraq for the period 2010 - 2025 and the effectiveness of this spending in building a sustainable human base.

Research hypothesis

The increase in government spending contributes to increasing skilled human resources to contribute to achieving sustainable development.

Spatial and temporal boundaries

*Spatial borders of Iraq.

*The time limits are from 2010-2015.

Research Methodology

The researchers relied on the inductive and analytical approach using descriptive and statistical methods to deny or prove the research hypothesis.

Research structure

The research was divided into three axes: the first axis included the general conceptual framework for sustainable human development, the second axis included the role and importance of education in developing sustainable human resources in Iraq, and the third axis included an analysis of the role of spending on education in achieving sustainable human development in Iraq.

The first axis

Conceptual framework for sustainable human development

First: The concept of sustainable human development:

The concept of sustainable human development is a combination of the human development strategy, as expressed in the Human Development Report issued by the United Nations Development Programme, and the concept of sustainable development, which was adopted by the United Nations Environment Conference in 1992, and the summary of this emerging combination is in the comprehensive definition of sustainable human development, which It is stated in the United Nations Development Program (It is a process that aims to increase the choices available to people. In principle, these choices are without limits and change over time) (United Nations Programme, 1990, 12).

In terms of application, it has been shown that at all levels of development, the basic options are: for people to live long lives free of ills, to acquire knowledge, and to obtain the resources necessary to achieve a decent standard of living. Unless these basic options are guaranteed, many other opportunities will remain out of reach. However, human development does not end there. There are additional options that many people are interested in, and they are derived from political, economic, and social experiences, opportunities for brilliance and creativity, people enjoying self-respect, and ensuring human rights (George Corm, 2003, 23)

The development program began to mature the concept of human development, as it proposed concepts complementary to its basic concept, including the concept of sustainable development, described before it as pro-people and pro-nature development. It gives priority to reducing poverty, productive employment, social interaction, and regenerating the environment, and it balances human numbers with what societies have. Adapted capabilities, and the enormous medical capabilities (United Nations Development Programme, 1994, 58.)

The content of sustainable human development is based on the idea of ensuring job opportunities for future generations, that is, in the sense of fair distribution or sharing of development opportunities between present and future generations. It is development that does not generate economic growth, but is also concerned with distribution, and it has also added another dimension to the concepts of human development and sustainable development. It is social capital, which can be summed up as

the willingness of people to make a conscious commitment to give up some of their ambitions for the sake of current or future generations. (<https://www.mewa.gov.sa>)

Second: The basic factors for sustainable human development.

Despite the abundance of what has been defined as a concept for human development, they all revolve around providing the best ways and presenting the best legitimate opportunities to exploit available human energies and stimulate those energies to ensure the well-being of society as a whole and increase its levels. In order to ensure the achievement of aspects of human development and stimulate its role in society, several must be available. Factors considered essential for human development are as follows) :<https://mawdoo3.com>

- Political stability and the spread of freedom and democracy.
- Knowing and identifying human capabilities, especially among young people, and the enormous energies they possess and how to exploit them.
- Working to raise the standard of living of community members.
- Adopting administrative methods based on planning, good management, and continuing education.
- Work in an organized manner by knowing the required specializations.
- Paying attention to health and improving health conditions.
- Developing education, its methods and inputs to obtain good outcomes.
- Eliminate the culture of shame in some businesses and professions.

Second: The importance of human capital development

The importance of developing human capital lies in investing people in the education sector and other vital sectors, because the level of training and skills they have received has achieved higher productivity for them. Therefore, investing in education and training achieves high gains and profits as a result of relying on sustainable human capital. (Becker, G. S. 1964((

The importance of human resources development can be summarized through the following points: (Alevi, 2008, 7(

- 1If human resources are developed, they can create new sources of national income and be an alternative to accessing non-renewable sources that are exhaustible in the future.
- 2High-level human resources are the basis of organization and coordination between the various elements of material and human production.
- 3Human competencies represent the basis of scientific and technical research in employment and production.
- 4It has a pioneering role in achieving sustainable development, achieving accumulation of physical capital, and developing related sectors, that is, achieving front-end external savings.
- 5Human resources are considered one of the most important sources of influence on the actual performance of all economic sectors, because the skills, knowledge, experience and education that these resources possess directly affect the economic units.

Fourth: The main elements that contribute to achieving sustainable development through human development.

In order to reach an advanced level of sustainable human development here, the main elements that Kray referred to must be provided. (Filho, J, 2009, 9(

1- Justice in the environment: Justice is one of the most important elements for all definitions of sustainable development because the focus of sustainable development is achieving equality for generations. What the current generation consumes must not affect what is prepared for the consumption of the next generation by maintaining balance in all patterns of consumption and production. The Johannesburg Conference on Sustainable Development, which was held ten years after the Rio de Janeiro Conference, confirmed that the available statistics indicate that the fate of humanity on Earth may be painful, as developed countries contribute more than 65% of environmental pollution and consume The resources are estimated at (86%) and its energy consumption is estimated at (83%) non-renewable, and (45%) of fresh water. In contrast, 3.5 billion people consume polluted water and cause 5,000 deaths every day in Africa.

2- Efficiency in the environment: Environmental effectiveness is directed towards reducing waste, rationalizing energy consumption, and optimizing the use of natural resources, that is, reducing negative impacts on the atmospheric environment. The effectiveness of the environment is linked to reducing inputs to the production process and using environmentally friendly energy to achieve a certain level of outputs. Using natural resources as inputs will result in outputs in the form of waste and emissions, and the direct relationship between inputs and outputs will be reflected in negative impacts on the environment (Qurm, 2003, 6-5). Environmental effectiveness is examined by creating greater value with less impact on the environment, and this is considered the essence of sustainable development. (Rock, 2003, 5)

3- Efficiency in the environment: It is concerned with protecting natural resources from misexploitation and inefficient use, and according to the Servian Kozy rule for sustainable development, part of the result from the use of exhausted resources should be used to solve current matters and invest the rest of the return in future projects that serve The next generations. (Ghanaim, 2001, 3)

Fifth: The sustainable relationship between human resources and education.

The seventeen goals presented by the United Nations for Sustainable Development are the fourth goal that links human development and education to achieve sustainable development. The fourth goal guarantees equitable and comprehensive education for all and enhances lifelong education opportunities. When translating this goal, it becomes clear to us that everyone enjoys (Males and females) with equitable and good primary, secondary and even university education, which leads to achieving appropriate and effective educational results.

Here, reference must be made to the seventeen goals announced by the United Nations in its program, which are as follows: (United Nations, 2015)

- 1- Eradicating poverty.
- 2- Eliminating hunger, providing food security and improved nutrition, and promoting agriculture.
- 3- Good health and well-being.
- 4- Quality education: Ensuring quality, equitable and comprehensive education for all and promoting lifelong education opportunities for all.
- 5- Gender equality.
- 6- Clean water and hygiene.
- 7- Clean energy at affordable prices.

- 8- Decent work and economic growth.
- 9- Industry, innovation and infrastructure.
- 10- Reducing inequalities.
- 11- Sustainable cities and local communities.
- 12- Responsible consumption and production.
- 13- Climate action.
- 14- Life under water.
- 15- Life on land.
- 16- Peace, justice and strong institutions.
- 17- Partnership agreement to achieve goals.

Education represents a system of intellectual, social and cultural capital, where economic, human and sustainable development policies are linked to education and its quality through attention to the individual.

The United Nations focuses on education in sustainable development, not just teaching content limited to reading and writing, but rather generalization that helps everyone from childhood to discover their latent talents and their level of awareness, enabling them to enter society as productive and creative citizens. (Musa, 2015, 60)

Sixth: Strategy to contribute to raising the level of education

Good education is sound, sustainable development that will make all generations effective and active. Development cannot achieve its goals unless trained and qualified human resources are available. Therefore, education is considered the basis for the process of sustainable development in society, and many academic studies indicate that managing sustainable development can only be achieved through educational and pedagogical institutions led by universities by activating the main functions of teaching, scientific research and community service through the graduates of the groups capable of meeting the needs of society. (Al-Shammari, 2014, 47)

In this area, some strategies can be presented that would contribute to raising the level of education, as follows: (Ashour, 2014, 22)

- 1- Spending on education in proportion to the size of its outputs.
- 2- Focus on future planning and educational visions.
- 3- Universal education and equal opportunities.
- 4- Stimulating economic, social and political mobility.
- 5- Lifelong continuing education.
- 6- Embracing competencies and scientific research.
- 7- Refine talents and skills using information technology in the world of knowledge.
- 8- Capacity building and possession of innovation tools.

From the above, it can be pointed out that education, its quality, and the amount of spending directed are a fundamental goal in the development of countries and in ensuring their sustainable development. Education is largely considered the cornerstone of the development process, and the success of development in any society depends heavily on the success of the educational system. In this society, education is directly linked to development, since the human being is the focus of development. (Al-Bahadli, 2019, 295)

The second axis

The role and importance of education in developing human resources and its impact on the Iraqi economy

Iraqi society in all its aspects, especially the educated classes, has suffered from low levels of government support, resulting from long accumulations and painful events that the country has experienced. The events that followed the year 2003, which severely affected all aspects of human capital, resulted in a decline in the efficiency of education outcomes, which was reflected in the rest of the economic, social, and even political sectors. Therefore, it was necessary to intensify government support through spending on this vital sector because of its essential role. In supporting economic activity in all its fields, which is as follows: (Abbas, Abdullah, 2013)

First: The government's tendency to spend on human capital development

1- Directions of the Ministry of Planning: After Iraq assumed its sovereignty in 2004 and Iraq became a constitutional government, the first comprehensive strategic plan was developed to advance the reality of the Iraqi economy and its vital facilities through the development of the National Development Strategy, which was issued in November 2004. It also emphasised the encouragement and support of Human capital and the importance of supporting and paying attention to it by granting financial incentives, reducing bureaucracy, and increasing stability. (National Development Strategy, 2007, 7)

There is also interest in the vocational education system so that it can respond to the development of skills and encourage employment, but the main goal was focused on building trained and skilled human capital in a way that is compatible with modern technology and levels of management, and then came the National Development Plan in 2010, which was more precise and ambitious in terms of By investing in the preparation of graduates and generating job opportunities to accommodate all educational outcomes, especially the skilled ones and training others, where an amount of (186) billion dollars was planned and the generation of about (4.5) million job opportunities. The plan also emphasized the skill aspect of the workforce and raising the technical level of technology used in labor productivity. (National Development Plan. 2010-2014)

Paying attention to the issue of spending and creating job opportunities for a large number of graduates requires a stable and sustainable political situation, not in light of the exceptional circumstances in which we live. Despite the importance of the plans initiated by the government through its relevant ministry, they have not been implemented properly in Iraq. (Ministry of Planning of Iraq, 2018, 22)

2- Education sector trends: The ambition to advance human capital development in Iraq in terms of efficiency and production is crystallized in three goals, which are as follows: (Arab Human Development Report, 2005, 40)

- Full dissemination of education and expanding its scope beyond basic education represented by primary studies.
- Creating an institutional system for education that includes all graduates of the basic stages and introducing the technological nature in all educational institutions.
- Finding means within all levels of education that ensure the quality of education, leading to the crystallization of the path of modernity, distinction and creativity.

Second: Evaluating human resources development and its impact on economic activity

Human capital is considered the blood of the heart beating and flowing for the sustainability of any economic unit, whether on the micro or macro level, and ensuring its survival and continuation of business. It contributes to the production process by half, and is capable of renewal, and there are no theoretical limits to its stock. (Al-Jawarin, Iraqiconomists.net).

Human capital in Iraq will be evaluated based on evaluation indicators from the World Bank for Human Capital, where a method of comparison with other countries is adopted, as it has achieved some high levels in improving capabilities and skills in the volume and type of production, and some of them were close to Iraq in results. And some other things are less than that.

To evaluate the efficiency of human capital and its reflection on the level of economic activity, a method of comparison will be followed with the economies of some developed and developing countries, and in order to clarify this, use will be made of Table (1), which includes data on human development indicators for a group of countries, including Iraq.

Table (1) Human resource efficiency index for selected countries

2020	2018	2017	year Country
0.79	0.84	0.38	Japan
0.80	0.84	0.81	Singapore
0.43	0.43	0.42	Gabon
0.42	0.42	0.42	Haiti
0.39	0.38	0.37	Pakistan
0.36	0.36	0.36	Sudan
0.35	0.35	0.35	Yemen
0.40	0.39	0.39	Iraq

Source : 2020 World Development Indicators

For evaluation purposes, it is necessary to propose indicative values, represented by estimates measuring the human capital potential of each country, which are as follows:

Table (2) Indicative values for evaluating human resources efficiency

Featured	very good	Good	middle	weak	weak	weak	Estimates
0.9	0.8	0.7	0.6	0.5	0.4	0	Value
—	—	—	—	—	—	—	Indicative
1	0.89	0.79	0.69	0.59	0.49	0.39	

Source: Prepared by the researcher based on Table (1)

We note from Table (1) and Table (2) for selected economies that we obtain the following results.

Table (3) Evaluating human capital development in selected economies, including Iraq

Iraq	Yemen	Sudan	Pakistan	Haiti	Gabon	Singapore	Japan	Country
weak	weak	weak	weak	weak	weak	very good	very good	Evaluation

We note from Table (3) that economically and developmentally developed countries are characterized by a high (very good) valuation of capital. Perhaps what can be concluded from the results of the above assessment is that there is a simultaneous and strong correlation between the extent of development of economies such as (Japan and Singapore) and the extent of interest in human capital, as it is noted that they are characterized by a high evaluation of their human capital. In confirmation of this fact, we note that among the selected countries that are considered not economically and developmentally developed, their human capital evaluation ranges from weak to poor.

The focus of our research is Iraq, and according to the World Bank index, it takes an assessment of weakness in human capital development. In order to monitor weaknesses, it is intended to make a comparison at the level of the index components between what Iraq has achieved in the components of human capital development and what has been achieved by countries that achieved a high rating, as stated in Table (1), that is, the Japanese and Singaporean economies. The comparison can be made according to the following table:

Table (4) Human Capital Development Index by components for Iraq, Japan, Singapore

Evaluation	Indicator head the money Human 7	an average survival Adults On a leash life 6	Rate children Under age Fifth Non-stunted 5	Years the study Modified According to the amount Learning 4	Outputs Unified education3	Years Studying Expected2	Prospect Survive until the age of five 1	Country
weak	0.40	0.84	0.78	4.0	363	6.9	0.97	Iraq
very good	0.40	0.93	0.94	12.3	563	13.6	1.0	Japan
very good	0.88	0.92	0.95	12.9	581	13.9	1.0	Singapore

Source: World Bank Group, Human Capital Project, 2018, pp. 44-48

The components of human capital can be classified, as stated in Table (4), on two main axes. The first includes the health aspect, which is represented by columns (6, 5, 1), and the second includes the educational aspect, which is represented by columns (4, 3, 2). With regard to the first axis (health), when comparing Iraq with both Japan and Singapore, it is noted that there is a health superiority for both countries over Iraq, but it is not a decisive superiority, as it is noted that there are differences in proportions, but they are not those differences that are very different, and from that we conclude that Iraq suffers from a limited defect. In the health aspect, it has an unfavorable impact on human capital in Iraq, but within the framework of the second axis (educational), and according to the components of the index represented by years of schooling, standardized educational outcomes, as well as years of schooling adjusted according to the amount of learning, the imbalance appears clear and evident, as the differences The ratios between Japan and Singapore on the one hand and the ratios of Iraq on the other hand are very different, as they are almost double or more in some of them. This indicates a clear and evident defect in the educational aspect at the current level and the level of the near future because the nature of the indicator is forward-looking for the future.

Hence, we conclude from this that the development of Iraqi human capital suffers from a deficiency in education, especially in the quality of education according to the components of the index, more than it suffers in the health aspect .

The third axis

Analysis of the role of spending on education in achieving sustainable human development in Iraq

Investing in education represents an indispensable necessity because education represents the basis of development in Iraq, and requires continuous spending on it in order to transform the Iraqi economy into a knowledge economy. University institutions constitute a cornerstone in the formation of a developed and prosperous economy. These institutions are the ones that lead... The technical and modern technological aspect of the economy towards sustainable future development.

Therefore, the process of investing in human capital includes increasing spending on the health and services sectors in addition to investing in the education sector, which has a positive impact on sustainable development and increasing the ability of individuals and society to increase productivity in all aspects of work. This does not mean that the government spends on building Universities, colleges, and institutes, or accepting more students in those universities, should be accompanied by attention and focus on using modern tools in education, as well as the availability of educational personnel who are prepared and keep up with modern scientific developments. Here, funds must be allocated for education in order to obtain future returns (Markiw, 2011). , 539). In order to explain the role of government spending on education, we will analyze three basic indicators:

First: Allocating a percentage of general budget expenditures to develop educational outcomes.

Government spending on investment in education has an impact in preparing human capital, which reflects the government's interest in improving the reality of the education sector. Therefore, it is noted that financial allocations in the Iraqi federal budget for the education sector increased after 2003, but it is noted that this increase in spending did not rise to the required level. It was not commensurate with the importance of this vital element due to the percentage increase in operational expenditures in the general budget at the expense of investment expenditures, in addition to the increase in expenditures on military matters in order to achieve security stability in Iraq (Al-Kinani, 2013, 327). From Table (2), it is clear that spending by the government on education increased slightly, as the percentage of government spending on education reached (5.7%) of public spending in 2004 and then decreased to (5.6%) in 2005 and (5.3%) in In 2006, due to the political changes that greatly affected spending on education, the continuation of American dominance, and the damage resulting from the continuation of this invasion, and with the increase in oil revenues resulting from the rise in crude oil prices in the international market, which constituted about 95-98% of the budget revenues, as they are As the primary financier of government spending, the percentage of financial allocations to the education sector increased in subsequent years to reach about (10.0%) in 2009, and then after that, expenditures allocated to the education sector decreased slightly with the decline in general state revenues due to the decline in oil prices and oil revenue revenues. The largest portion of spending was allocated to other sectors, especially military ones, due to the events that Iraq was exposed to in 2014 and the terrorist attacks on parts of Iraq's regions, and then after that, expenses began to rise, as they constituted (14.0%) in 2015 of total public spending. After that, it was noted that there was a clear decrease in spending on education in 2016, as it reached (13.7%). This decrease

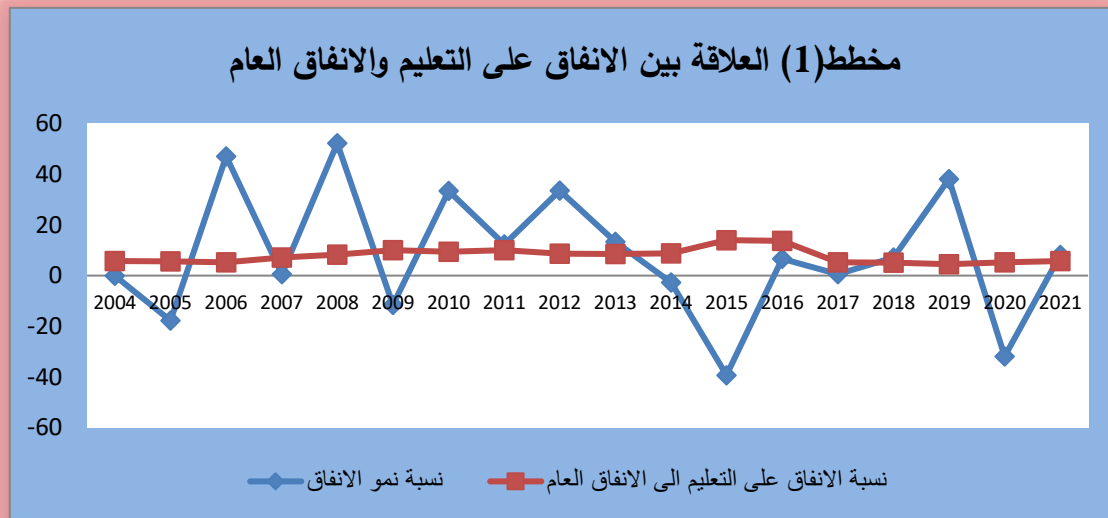
is due to two things. The first is the decline in oil prices and oil revenues, and the other is the continuation of the reconstruction policy in areas that were damaged by terrorist operations in 2014 and the continuation of Directing a large portion of government public spending on military matters. As for the growth rate of financial allocations to the education sector, it witnessed fluctuations during the period 2004-2021, as its highest rate was recorded in 2008, when it reached (52%), while it recorded its lowest level. In 2015, it reached (-39.3%), while the highest amount of allocations to education from the budget was in 2016, when it amounted to about (103.0) trillion dinars, while this spending reached its lowest level in 2005, when it reached (14.7) trillion. Dinar. As for the percentage of allocation of spending on education, it reached its highest percentage in 2014, reaching (14.0%), and the percentage of allocations reached its lowest level in 2019, when it reached (4.5%). Table (5) and chart (1) show the relationship between public spending and spending on education, which is considered the important and basic tributary in the development process in Iraq during the period 2004-2021.

Table (5) Changes in expenditures allocated to education outcomes out of total Iraqi government expenditures for the period (2004-2021)

Public spending growth rate% 2)(Percentage of spending on learning from public spending % 1)(Spending on education One trillion dinars	public expenditure One trillion dinars	the year
-	5.7	18.3	321.1	2004
-17.8	5.6	14.7	263.8	2005
47.1	5.3	20.5	388.0	2006
0.6	7.1	27.9	390.3	2007
52.2	8.3	49.4	594.0	2008
-11.5	10.0	52.7	525.6	2009
33.4	9.4	66.2	701.3	2010
12.3	10.0	78.4	787.6	2011
33.5	8.7	92.0	1051.4	2012
13.3	8.5	101.1	1191.3	2013
-2.7	8.8	102.1	1159.4	2014
-39.3	14.0	99.0	704.0	2015
6.6	13.7	103.0	750.6	2016
0.6	5.2	39.1	754.9	2017
7.1	5.1	41.2	808.7	2018
38.1	4.5	50.5	1117.2	2019
-31.9	5.2	40.1	760.8	2020
8.1	5.8	41.8	822.6	2021

The source was prepared by the researcher based on:

- Central Bank of Iraq, General Directorate of Statistics and Research, Annual Statistical Bulletin, various years.
- Ministry of Finance, General Budget Department, various years.
- Column (1, 2) prepared by the researchers.



Source: Prepared by the researcher based on Table (5)

Second: Allocating a percentage of the gross domestic product to spend on educational outcomes:

This indicator shows the financial allocations allocated to the education sector as a percentage of the gross domestic product. It expresses the extent of the government's interventionist role in economic life in general and educational life in particular, and what is its philosophy and political role. The higher the percentage, the more evidence of its broader intervention and greater awareness. Among them is the importance of the education sector and vice versa, and through Table (3) it is noted that the percentage of spending on education as a percentage of the gross domestic product fluctuated during the period 2004-2021, with increases and decreases, as this fluctuation in the percentage of spending is due to the events that Iraq was exposed to, which were represented by the global financial crisis in the year 2007-2008 and the internal economic and security conditions. However, the increase in allocations to education is low compared to the increase in the gross domestic product. However, this percentage subsequently witnessed an increase in 2010, reaching (4%). The reason for this is due to the increase in financial allocations to the education sector. In the general budget compared to the increase in the gross domestic product for the same year, which resulted from the government's expansion of its current and investment spending as a result of the increase in oil revenues as a result of the recovery of oil prices after their decline due to the global financial crisis. Then after that, there was a decrease in the percentage allocated to education in subsequent years, and the reason for this was due to the security events that the country witnessed, which led to a greater allocation of government expenditures to military matters, which had a negative impact on the percentage of allocations to education, as this led to a decrease in educational outcomes. To support sustainable development from human resources, table (6) shows the percentage of spending on education out of the gross domestic product.

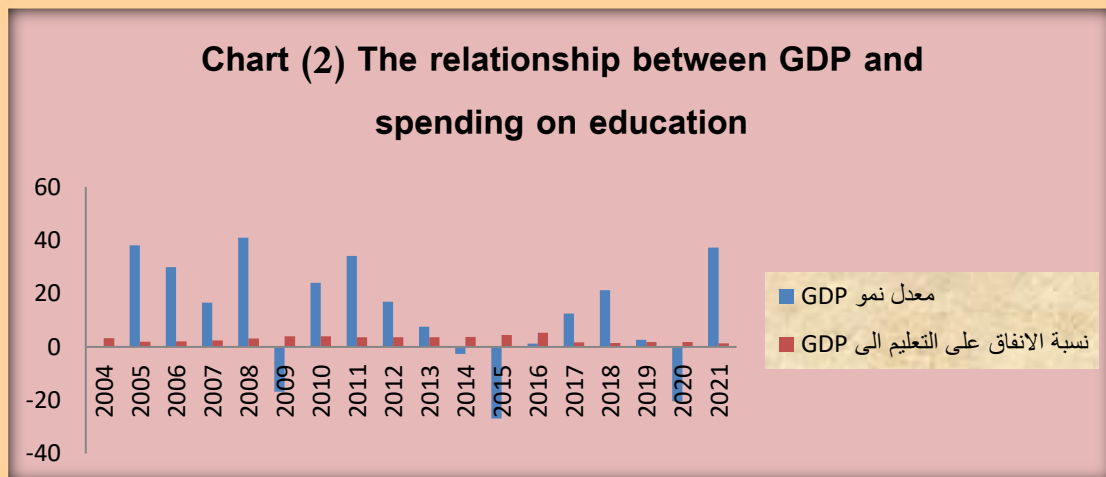
Table (6) Change in gross domestic product and spending on educational outcomes

السنة	الناتج المحلي الاجمالي	الانفاق الحكومي على التعليم	نسبة الانفاق على GDP% التعليم الى	GDP % معدل نمو
1(2(
2004	53.3	18.3	3.3	-
2005	73.6	14.7	2	38.1
2006	95.6	20.5	2.1	29.9
2007	111.5	27.9	2.4	16.6
2008	157.1	49.4	3.1	40.9
2009	130.7	52.7	4	-16.8
2010	162.1	66.2	4	24.0
2011	217.4	78.4	3.6	34.1
2012	254.3	92.0	3.6	17.0
2013	273.6	101.1	3.6	7.6
2014	266.4	102.1	3.8	-2.6
2015	194.7	99.0	4.5	-26.9
2016	197.0	103.0	5.3	1.2
2017	221.7	39.1	1.7	12.5
2018	269.0	41.2	1.5	21.3
2019	276.2	50.5	1.8	2.7
2020	219.8	40.1	1.8	-20.4
2021	301.5	41.8	1.3	37.2

The source was prepared by the researcher based on:

-Ministry of Planning, Central Bureau of Statistics and Information Technology, Directorate of National Accounts, unpublished data for different years.

-Column (1, 2) prepared by the researchers.



The source was prepared by the researcher based on the data in Table (6).

From the previous analysis, it is noted that the level of spending on education within the state budget is low compared to other countries. The World Bank warned in a report issued in 2021 on the economic and development conditions in Iraq of a crisis facing Iraq related to human capital fueled by the education crisis, and with regard to spending on education, the report indicated Iraq spends 10% less of its budget on education (primary and higher) compared to the average in the Middle East and North Africa region, and the salaries of teachers and employees represent a 93% percentage of spending, while only 1% is allocated to investment in education.

The report also indicated that the Ministry of Higher Education spent less than 4% of the investment budget for higher education in the years 2018-2019. This is an indicator of the negative impact of spending on education on achieving sustainable development.

Determining the impact of spending on development is done by examining the illiteracy rate and the rates of those enrolled in school at its various levels. Therefore, Iraq cannot be governed without addressing these variables, which requires addressing them.

Conclusions

1- Although Iraq possesses the elements of sustainable development in its various aspects and dimensions, it has not benefited from these elements in achieving sustainable development. This is due to a number of reasons, including internal and external. The internal reason lies in the lack of belief of those in charge of the country's administration in the importance and role of education in laying the foundation stone. To build other institutions and thus lead society towards sustainable development. As for the external reason, it lies in the burden on Iraq of debts abroad that it bears as a result of mismanagement of the country by the previous regime, which led to Iraq not keeping up with the stages of sustainable development that the year has achieved and made strides in.

2- The backwardness of the education sector in Iraq contributed greatly to this being reflected in its outcomes for all other sectors, as the education sector is the basis for supplying all sectors with capabilities, skills and human resources capable of innovation, development, achievement and scientific construction, and this backwardness in the education sector was negatively reflected in the outcomes of other sectors, which led to Iraq's failure to achieve sustainable development and its joining the emerging and developed countries.

3- The weak interest of successive governments in the rule of Iraq after 2003 to this day in the education sector had a negative impact on achieving sustainable development, and this was evident in the weak size of the government's financial allocations to the education sector in its general budget, as the percentage of financial allocations to the education sector from the gross domestic product at its lowest level in 2021, it reached 1.3%.

4- Iraq was unable to obtain advanced technological machines after 2003, which contributed significantly to the decline in the level of education in universities and institutes, which was reflected in the outcomes of education.

5- Despite the interest in the issue of sustainable development by professional bodies and organizations, they did not achieve the aspirations of Iraqi society to advance towards sustainable development, for several reasons, including the weak focus on the educational sector and the scientific and intellectual capabilities it possesses that require its support and support, given the sector that provides society with innovations and inventions. Which is the basis of all paper development.

Recommendations

- 1- Those in charge of running the country must realize the importance and role of education in providing institutions and other sectors with educated human resources that work on innovation, renewal and invention. Therefore, they must increase the volume of financial allocations to support education.
- 2- Initiating a law in the state budget that stipulates raising the value of the financial and logistical support required annually in order to carry out the reality of education in Iraq, and working to separate the financial and material crises that Iraq is going through from this allocation and it will be in an increasing manner.
- 3- Introducing advanced and modern machines in the education sector, which contributes to raising the level of scientific and technical capabilities in education outcomes, which reflects positively on other institutions and sectors, which in turn also contribute to raising the level of sustainable development of Iraqi society.
- 5- Iraq should benefit from the experiences of some countries in making its way towards achieving long-term sustainable development, especially with regard to its investment strategies in the education sector.

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