

Third: Planning and programming budget (planning and programming approach): This approach appeared as a result of the need to link government programs to the Public plan of the state. The program and performance approach does not require that the programs be based on planning as much as it is concerned with converting the activities of government agencies into programs. As for the planning and programming budget, it aims to link between appropriations and the achievement of the planned goals, and so the planning function is given priority over both the functions of controlling spending or managing government activity through programs. Thus, it combines the three dimensions of the budget, which are planning, implementation, and control, giving priority to planning. Therefore, it can be considered a development of the program and performance approach with a focus on long-term planning in addition to short-term planning. This approach originated in the Ministry of Defense in the United States of America in 1961 and then spread to all ministries in 1966. It is considered a means of making decisions that relate to the comparison between alternative and competing programs to achieve certain goals or to modify these goals. It views government programs as mere means aimed at converting public resources or production factors into final products that represent the goals to be achieved. This approach is characterized by the necessity of setting specifications for the objectives of each program and conducting an analytical study of the results that can be obtained with measuring costs and analyzing alternatives to reach the most effective programs. This approach depends on systems analysis and economic feasibility studies, and is concerned with focusing on goals, alternatives, forecasts, and developing plans and their main and sub-programs.

Fourth: Budget on the basis of zero (zero approach): As a result of the fact that the planning and programming budget approach has faced some difficulties during implementation related to setting priority criteria among new programs and its focus on studying new programs without evaluating the currently implemented programs, a new trend has emerged in preparing the budget, which is the zero-based budget system, as it focuses on how to achieve goals and provide means to assess the effects of priority levels. This approach was initially used in the US Department of Agriculture (USDA) in 1962, and in 1971 President Carter ordered it to be applied in Georgia and then in the federal government in 1977. According to the zero-based budget system, the draft budget is prepared on the basis of evaluation of all new and existing programs, and this requires a full analysis of the decision groups for each government activity. The decision groups contain data and information that enable the administration to evaluate the efficiency of activities and compare them with the proposed alternative programs. The preparation goes through stages that begin with identifying alternatives and then excluding alternatives in the light of the cost-benefit analysis for each program so that there is justification for the amounts required for each program. It is clear that logically, the concept is not the starting from zero without any regard for the past, as planning usually does not arise from a vacuum, and the expression of the zero basis is something of exaggeration, as it is practically not possible to start from zero if the unit has already had an activity within the framework of a plan and within the framework of a set of decisions, and the procedures for preparing this budget includes the necessity of determining the decision units and arranging them in groups (decision packages) on a differential basis. Although the planning and programming budget is concerned with the overall activity, the zero-based budget is concerned with the partial activity, that is, the unit's activity. It is

also concerned with the shortterm time dimension, starting from the bottom to the top. The degree of priority between the programs is determined on the basis of a detailed comparison of all branches of activity before the allocation of resources, which leads to an increase in the effectiveness of the allocation.