Evaluation of The Performance Efficiency of The Men's Clothing Factory In Najaf

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Abstract
The process of economic and social development of a country requires the advancement of the reality of all economic sectors, particularly the industrial sector, through sober scientific remedies based on ensuring the optimal use of material and human energies and allowing the best ways to exploit them and avoid waste, loss, and suffocation. Iraq's industrial sector is of exceptional importance because together with the agricultural sector.It is the heaviest sector of the national economy. It represents the most effective and dynamic sector in economic development through its direct impact on the development process and other sectors with which it is increasingly contributing to the development process. Within the industrial sector, the manufacturing sector emerges as an important sector that directly contributes to constructing the country's strong industrial base, which can be relied upon in thefuture. The manufacturing sector is broad and complex, encompassing those industries that require the introduction or transformation of various mechanical, chemical, natural, and compositional means to change their nature, image, and shape and make them ready for new uses. One of the most widespread manufacturing branches is the textile industry because of the provision of clothing and clothing to the population and their significant contribution to reducing reliance on imports and the operation of national labor as labor-intensive industries. It also has a role in increasing national income because it relies primarily on domestic production requirements. The development and growth of textile industries, in general, requires the protection of the national product to achieve greater capacity in local markets. The men's clothing factory in Najaf is one of the formations of the General Company for Textile and Leather Industries under the Iraqi Ministry of Industry and Minerals, characterized by its diversity of products and importance and the large production and size of capital invested in its assets. On this basis, the subject of the study was chosen under the title**.** The research aims to identify the factory's performance efficiency level for the duration (2010 -2020) by using the performance efficiency evaluation process criteria.
Keywords: Performance Efficiency, Clothing Factory In Najaf, Performance evaluation

Introduction
The process of evaluating the efficiency of performance for existing projects is of paramount importance to those in charge of such projects in the public and privatesectors. The project is assessed, and its ability to achieve its founding and planned objectives is determined so that it can be able to optimize the exploitation of available economic resources. It also identifies the values and proportions of existing deviations and provides the necessary suggestions and solutions to avoid them, reduce them, and identify their causes.Evaluating performance efficiency plays an essential role in the success and knowledge of the effectiveness of projects related to the development and

development of the industrialsector.The industry with its various branches is one of the main pillars for building the economy of any country or region. It is the pillar from which the economic and social development locomotive begins and its role in cultural advancement due to its ability to build mutual relations with other economic activities through the optimal exploitation of the natural and human resources available. It gives positive results leading to an overall development process to improve the state's economic, service, social, and urban level and its population.Textile industries are one of the essential branches of manufacturing that is constantly increasingly needed, as they are important economic sectors that contribute to the formation of national income. Therefore, they play an essential role in economic development and changing manufacturing as one of itsbranches.Its originality and prestige characterize the textile industry as it is one of the most important traditional crafts inherited by children from their parents of various ages and times.

These industries are of economic importance by employing large numbers of workers compared to other sectors. In addition, the importance of the goods it produces in meeting some of the population's needs of clothing and other purposes in which these industries in general. The goods produced by the men's clothing factory in Najaf are generally included. It is one of the formations of the General Company for Textile and Leather Industries under the Iraqi Ministry of Industry and Minerals. It meets the needs of citizens of men's clothing in modern and diverse designs in keeping with the international fashion and high quality and seeks to gain the satisfaction and approval of the consumer at reasonable prices. Accordingly, the theme of the letter was chosen as the performance efficiency calendar for the men's clothing factory in Najaf and the duration (2010-2020).The importance of the research is reflected in the follow-up of the performance of the men's clothing factory in Najaf for the duration of (2010 - 2020) and through the process of evaluating the efficiency of economicperformance. The theme of the letter tagged with "Evaluation of performance efficiency of the men's clothing factory in Najaf" was chosen. This choice was made because of the importance of the factory, especially within the textile industrysectors. It is one of the formations of the General Company for Textile and Leather Industries, one of the formations of the Iraqi Ministry of Industry and Minerals. Itcontributes to the total industrial sector and produces goods that meet the needs of citizens for men's clothing at affordable prices.Despite the importance of the men's clothing factory in Najaf, its role in developing the country's textile industries and its contribution to economic development by contributing to the entire industrialsector. However, it faced many problems and difficulties because of the exceptional circumstances experienced by the country, in general, andthe industrial sector inparticular. This has led to a disproportionate range between the design capacities of the factory and the needs of the local market. This is due to the lack of necessary raw materials, the lack of keeping pace with the technological development of machinery and equipment for the textile industries, and the effects on the quantity and quality of production, the large importation, and the inability of the product to compete in the market.The research aims to achieve several objectives, including:

1- Studying the reality of the men's clothing factory in Najaf and showing the impact of costs and their relationship to revenues to know whether the factory achieves profits or not.
2- Using appropriate performance efficiency indicators and criteria to study the economic reality of the men's clothing factory in Najaf and analyze it by examining the change of these indicators during the duration of thestudy. To know the efficiency of the factory and its ability to exploit the productive capacities and material and human economic resources available to it during the study period and determine its ability to achieve its founding and planned objectives.

3- Identify deviations in indicators to correct their course by developing the necessary treatments and solutions to achieve the goals set, including the possibility of future expansion.

The research hypothesis

The research is based on the hypothesis that "the men's clothing factory in Najaf, depending on the objective and subjective circumstances, can exploit the available resources and production capacity in the form and how it helps it overcome the deviations that exist. There."

Literature Review

Performance efficiency assessment for existing projects

1. The concept of evaluating performance efficiency

Performance efficiency assessment is intended to identify the activity of the production unit to determine, measure. It compares the results achieved to identify deviations, identify their causes, and provide treatments to overcome such variations at the end of a certain period, often one year [01]. It means a tool used to identify project activity to measure and compare the results achieved with pre-set objectives to identify deviations and their causes while identifying the means for their treatment. This means that the essence of the performance efficiency assessment process is a comparison between what is achieved in the project and what is targeted. Within a certain period, it may typically be one year[2].Performance evaluation is also known as a stage of control and planning. It is a stage of management as it reveals deviations from the objectives set. It is also a stage of planning as a rationalization tool for making the necessary planning decisions through what is known as reverse feeding.The performance evaluation process may be related to evaluating the specific objectives, assessing the efficiency of using the resources available in the project, the time for using those resources, or assess the technical means used. Therefore, the availability of sufficient and accurate data, information, and statistics on all aspects and activities of the project to be evaluated require the performance's efficiency to be assessed to ensure that assessing performance efficiency is delayed correctly andadequately. The performance efficiency assessment process must be straightforward and characterized by wide comprehensiveness, i.e., it includes all activities in the project and is not limited to a particular activity or function without other activities.The process of evaluating performance efficiency should cover all aspects, whether technical, economic, or social, taking into account the general economic policy [of] the [3]state.

2. The importance of evaluating performance efficiency

The importance of evaluating performance efficiency is demonstrated by knowing the extent to which the project achieves its goals set over a certain period. This is achieved through the data and information available on the project under study andresearch. Accordingly, evaluating performance efficiency is essential in the project by identifying and addressing the centers of imbalance and expanding their positive aspects. The importance of assessing performance efficiency in the following elements can be demonstrated: [4]

1- Performance efficiency assessment is demonstrated by the project's ability to optimize the use of available economic resources.

2- The process of evaluating performance efficiency illustrates the reciprocal relationships between the different sections and branches within the project as it helps to ensure that these departments and units perform their functions as efficiently as possible.

3- The importance of evaluating performance efficiency is closely linked to the planning process and at various levels, whether the department or branch level, at the national economy, sector or project level itself.
4- Check the production quality standards in the project and the extent to which the production conforms to the predetermined specifications.
5- Performance evaluation and rapid detection of imbalances directly contribute to the non-continuity or increase of the inequality and its transition to other production sites in the project, especially if there are front and rear correlations between the production units in the project.
6- Performance efficiency assessment helps coordinate the various aspects of the project's activity, starting with production, marketing, or financing.
7- The performance efficiency assessment process helps guide the supervision of senior management and its role in training employees to perform their work as well as possible and helping to clarify the progress of production processes within the project.

2. Performance efficiency assessment goals

The process of evaluating performance efficiency aims to achieve what comes next:-5

1- Through ratios and indicators of performance efficiency, a company or enterprise can identify the level of achievement of the functions assigned to manage them and compare them with the production plan. This tool allows decision-making based on real facts.
2- The process of evaluating performance efficiency contributes to determining the responsibilities of each branch, department, or unit within the project or established by detecting the centers of defects and deviations and knowing their causes by measuring productivity and identifying the positive and negative aspects in those sections and branches. In addition, it helps this measure to create a spirit of competition between departments and units and raise their performance.
3- Identify the scope of the imbalance as a result of deviations and put indicators on track by balancing the available possibilities with the objectives set to form a complete database to draw up plans and policies realistically.
4- The process of evaluating performance efficiency is based on objective and scientific foundations. Itaims to raiseworkers' morale by moving their motivations towards work, giving and working efficiently, and valuing those outstanding efforts in performance.
5- To verify the degree of productive efficiency of the elements involved in production.
6- Achieving censorship through comparisons between what is determined in advance and what is achieved.
7- Comparing the project's performance with other projects within the same sector or different sectors helps senior management identify the positive aspects and the extent to which the production plan can be used and applied to improve the project and increase theefficiency of its6performance.

5. Stages of performance efficiency assessment

The process of evaluating performance efficiency is going through the essential stages of:

1- **The** stage of collecting statistical data: This phase collects all the data, information, and statistics necessary to study the project in a detailed and comprehensive manner and all its different aspects and activities. 7
2- The stage of financial and technical analysis: This phase includes the review of the technical aspects of the production unit to verify that the implementation was following the designs prepared and technical specifications of the production unit by comparing actual performance with planned performance and identifying and treating deviations, and technical analysis should be accompanied

by economic and financial analysis to determine the strength and durability of the unit's financial position and provide the necessary liquidity for its needs and includes several indicators, including the capital return index, sales, purchase, profits, losses, etc.[8]

3- The stage of judging the results: This stage is the last stage of evaluation, where the results of the technical and financial analysis of the project are considered in addition to determining the type and nature of deviations that appear in the field of the application when implementing the production process of the negative or positive side, and in the light of these results proposes the development plan of the project and the development of treatments are developed to avoid weaknesses, failures, and bottlenecks.[9]

The stages of the performance efficiency assessment process can be briefer as[10] follows:

- Learn about implementation plan methods.
- Learn about performance standards, metrics, and indicators to choose the best and the right ones.
- Measure actual performance and compare it with planned performance.
- Identify deviations, causes, and positions responsible for them and take all necessary measures to address them.

7. Factors of success in the process of evaluating performance efficiency

A range of factors will elevate the performance efficiency assessment process to a high level of accuracy andreliability. This, in turn, helps to make the right decisions in correcting and addressing deviations, identifying responsibilities, and rising to the desired levels, including these factors: [11]

1- The project's organizational structure should be clear, in which duties and powers are determined without overlapping them for both managers, supervisors, and employees.

2- The procedures and means set for the course of evaluation processes between departments should be clear, consistent, and structured in a way that helps to conduct the calendar in an entirely streamlined manner.

3- The project should have an effective and integrated system of information, statistics, data, and reports necessary for the evaluationprocess. This helps departmental officials at all levels to avoid losses in the production process and correct mistakes by making the right and quick decisions at the right time.

4- The project's objectives must be clear, realistic, and enforceable to achieve balance and achieve them within the possibilities available for implementation.

5- The presence of an experienced and competent body in evaluating performance efficiency is understanding its role in monitoring and follow-up.

The existence of a system of incentives and financial or moral rewards.

Definition of textile industries

The textile industry is intended to convert fibers and threads into another type of fabric after a series of processes starting from the preparation of the fibers from which the lines are made to becoming textiles for various kinds fit for human use.

Textile industries are one of the most widespread branches of manufacturing due to the nature of their materials on the one hand and the great demand for their various products on the other. Their products are essential for humans, which is why the growth and development of this industry have been directly linked to the continued growth of the population and the development of

their levels and livelihoods. It is also considered one of the most important traditional crafts inherited by children from their parents. Therefore, it occupies a prestigious position for them[12]. The industrial renaissance marks the beginning of significant development in the textile industry. In the mid-18th century, manual equipment continuedto be used in the wool blending process for a more extendedperiod. However, it was not until the end of the 18th century that the widespread use of mechanical machinery began. The use of automatic machinery in the linen textile industry was delayed until the mid-19th century[13]. Textile industries vary in terms of their raw materials on the one hand and their means of production on the other, but they are integrated industries that meet the needs of the market and theconsumer. These industries include many sections and branches according to the latest classification approved by the Iraqi Ministry of Planning, which is as follows:[14]

- Cotton textile industry
- Wool textile industry
- Silk textile industry
- Synthetic fabric industry
- Dyeing fabrics and yarn
- Knitwear industry for underwear and exterior

The importance of textile industries

The textile industry is one of the vital economic sectors within the manufacturing sectors, where it ranks second in the branch ladder of these sectors and the textile industries have many advantages that put them in this position within the classification of branches of manufacturing industries, including the following:-[15]

1- Textile industries are an essential source of national income and a means of increasing it through the problematic cash savings they achieve like other manufacturing branches, especially in specialized countries. Moreover, they are very well known in these industries, which means that they will provide hard currency for the government to benefit from in areas more important to its age in all respects.

2- Textile industries are characterized by their natural ability to move and develop the agricultural sector and grow. This sector through their agricultural inputs, whether agricultural ones such as cotton, linen, or animals, such as hair, lint, wool, and leather. The agricultural sector is at the forefront of the provision of raw materials of various kinds to textile industries, where the importance of the agricultural industry is manifested in the condition of raw materials necessary for the industrial sector, which helps to encourage the establishment of industries that rely mainlyonagricultural[16] products.

3- Textile industries provide goods and products that the consumer needs continuously and increase as the level of income increases and thus plays an essential role in meeting the need for domestic consumption rather than importing from abroad.

4- Textile industries raise the added value of raw materials used in production processes. The high return of added value characterizes the industry's productsdue to the incredible value added by the workforce, especially for industries such as sewing and embroidery. They move fibers of low economic value into more consumed or intermediate products and satisfy human needs such as textiles of various varieties and features.

5- Textile industries are characterized by their ability to attract and employ large numbers of workers in general and women in particular because they are considered labor-intensive industries. Thus,

itimprovesworkers' economic and living conditions within these industries, which can be an influential sector in alleviating unemployment, especially in countries suffering from population inflation.

6- The textile industry plays a unique role in attracting and signing economic and service activities in addition to its contribution to providing additional employment opportunities in these sectors, such as the construction of residential buildings for workers in textile industry facilities and providing the necessary structures for the continuity of the flow of textile industry inputs and outputs.

7- Textile industries contribute to the growth and prosperity of commercial areas due to the importance of their consumer-themed products to meet the consumer's needs.

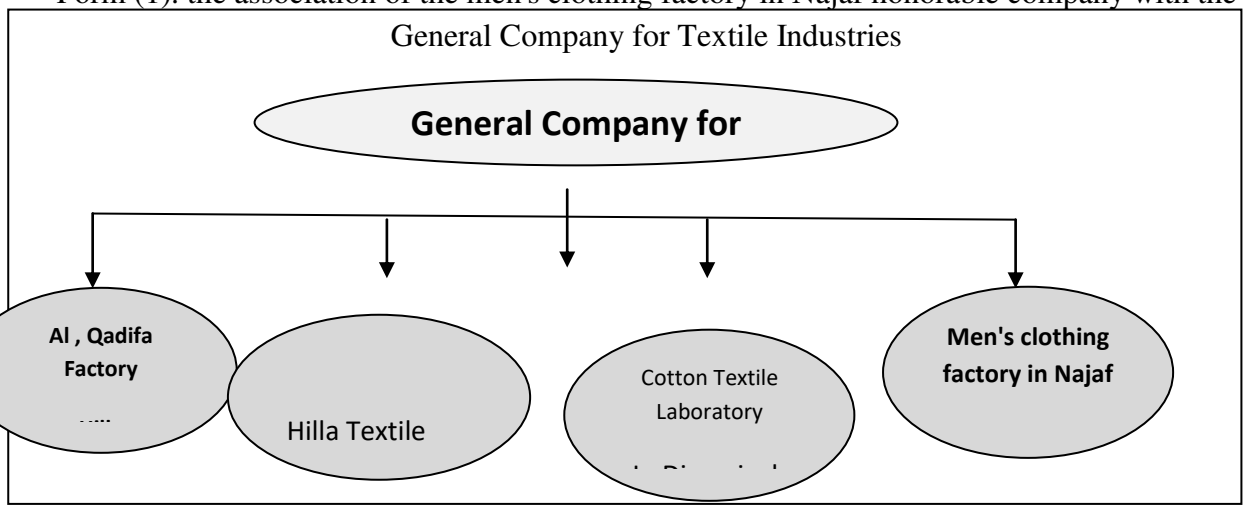
The case Study: The men's clothing factory in Najaf

It is the subject of the current study where the factory is located at the northern entrance to Najaf province supervising the road of Karbala Street exhibition area, where the factory's foundation stone was laid on February 20, 1981. The factory was established by the Italian company (Sinam Progeti) in 1985 with a sum of ($55 million) and a design card (968,000 pieces) per year. The area of the factory (180,000) m2 and the area of the roofs (31,200) m2.The experimental operation of the factory was launched in 1987. Commercial production was established in 1988, where the factory sought to achieve the goals set to meet the needs of citizens of men's clothing with models and various and modern designs. In addition, it meets the needs of the state departments of Men's clothing with models keeping up with developments and with high quality and quality to receive consumer satisfaction and approval at affordable prices. From the start of business in 1988 to 2006 amounted to approximately (18 million) pieces of various products and all Age groups of about (1.5 million) men's suits with multiple models.The factory has achieved significant qualitative progress using the electronic system (Kerber) in the processes of design and separation and qualifying the factory to obtain the quality certificate (9001). the factoryreceived many certificates of appreciation from various entities and is currently working to prepare the application requirements to obtain the comprehensive quality certificate (ISO 9000). So, they provided special allowances for the holders of scientific titles in the Ministry of Higher Education and Scientific Research, the Ministry of Education, and the Ministry of Justice.

The factory (16 lines) specializes in producing men's clothing of all kinds (men's suits, safari suits, jacket sports, shirts, various coats, Arabic dashdashes, pants, and shirts). It meets the need of the ministries of defense and interior of military clothing and other state departments. In addition, the factory has played a significant role during the past year, which witnessed the emergence of the Corona pandemic by supporting health workers of all kinds by producing protective muzzles and first-use shock allowances.The lab consists of several technical sections related to its management and completes the work of each other to perform the production process. These sections (design, technology, programming, preparations, sewing, supplementation and ironing, quality control, and maintenance) and administrative departments of various people and units.The factory employs approximately 2,255 employees in multiple departments. It contains several machines needed to complete production processes of roughly 1,300 devices, including specialized machinery and equipment with modern technologies. The annual production of the factory is estimated at more than one million pieces per year.Although the beginning of the experimental output is 1987, the factory has been integrated with modern sewing in Baghdad. After establishing the General Company to manufacture ready-made clothing in Mosul in 1988, the men's clothing factory in Najaf was one of its factories. Unfortunately, the factory was exposed in 2003 to aerial bombardment due to the military operations launched by the international coalition on Iraq. As a result, the factory

stopped production entirely due to damage to it, which amounted to approximately (90%) and the factory remained out of operation until 2005.After that, the factory was rehabilitated and attached to the General Company for Textile Industries, one of the Iraqi Ministry of Industry and Minerals formations. Figure (1) shows the association of the men's clothing factory in Najaf with the General Company for Textile Industries under the Iraqi Ministry of Industry and Minerals through the general organizational structure of the Iraqi state.

Form (1). the association of the men's clothing factory in Najaf honorable company with the General Company for Textile Industries



Source: Ministry of Industry and Minerals, Public Companies Reform Plan, 2013.

The factoryconstantly seeks to develop production in quantity and quality through modern technology, including the design system and separation using the electronic computer. Furthermore, the factoryaims to expand the production field to include sports clothes and health products under the Ministry of Health and the protective shield and helmet. So, it can meet all the requirements and needs of military and health cadres belonging to the formations of ministries and state institutions in addition to civilian clothes.

6. Positive and negative indicators diagnosed at the men's clothing factory in Najaf

After seeing the reality of the condition of the factory understudy, the indicators were identified between positive and negative and as it comes[()17].

Positive Indicators

The pros that have characterized the men's clothing factory in Najaf can be explained for some time, including:

1- The factory obtained the International Certificate of Quality (ISO 9000): The factoryreceived the international certificate on March 4, 2012,and continuous communication with the Central Agency for Measurement and Quality Control to obtain the national certificate obtained on 2/5 /2012. Thus, the men's clothing factory is qualified to open up to the outside world and export its products due to the long and accumulated experience in the garment industry. Furthermore, it qualified him to obtain many certificates of appreciation and shields from the Central Agency for Measurement and Quality Control for many years.

2- To meet the needs of citizens: Since its establishment, the factory has sought to meet the needs of citizens of men's clothing. In addition, it meets the needs of many government institutions where many departments and institutions have been contracted to equip them with various models and

designs and modern in keeping with the international fashion and with high quality and quality. It aims to reach consumer satisfaction and approval at moderate prices and appropriate compared to the prices of local and international markets.

3- Adoption of Kerber design system: The adoption of this system registers a positive point for the benefit of the factory where the designs are prepared and the construction of templates, and the implementation of automatic separation processes. This system is characterized by accuracy and speed in establishing preparatory procedures, which leads to quality development and cost reduction.
4- The advanced men's suit project is one of the vital projects implemented in the factory in an integrated way. Furthermore, this project is one of the essential positive indicators registered for the factory's benefitto produce a distinct men's suite of high quality and modern models.
5- Development of production capacity: One of the positive indicators of the factory is the existence of ready-made plans prepared in advance to develop and expand the production capacity of the factory products. It is one of the objectives that the factory's management seeksto develop the work and face new demands on production such as uniform allowances and allowances of university professors and institutes and the special equipment of the ministry of health staff.
6- Protective Shield and Helmet Project: This project was established by studying the country's security and defense forces' demand for products. This project was established in cooperation with the British company (Armorshield) with the brand of the international company and within the principle of partnership instead of importing them from abroad.
7- Experience and training. One of the positive indicators of the factory is that the factory has good levels of employees in various departments of the factory who have experience and knowledge and enjoy the spirit of perseverance and keenness to support the activities of the factory. Furthermore, the factory's long march is guaranteed by establishing training courses and specialized cadres and international companies and supervising experts on production processes and successive periods over many years.
8- The development of productive activity towards atypical products: One of the positive indicators of the factory is the continuous search for solid products that impose themselves in the local market, whether for the ordinary consumer or the unusual consumer. So, the factory offers its constant calls to institutions in the public and private sectors to benefit from its products in meeting their needs by producing men's suits with modern designs and reasonable prices in addition to providing adequate support to the factory in concluding contracts and lifting controls and restrictions in tenders and referral and application Laws protecting the national product and renewing control over imported products.

Negative indicators

As for the negative indicators, by looking at the reality of the case of the men's clothing factory in Najaf and studying the factory experience, the following negative things were diagnosed:

1- Human Resources: The factory suffers from functional sagging and convincing unemployment due to the lack of possibility to manage the factory for the tanker and stand against the requests for appointments received by the higher government agencies at a time when the factory complains of many problems, perhaps the most important of which is the marketing of products and the low levels of the culture of workers.
2- Primary raw materials and assistance: The men's clothing factory suffers from problems in raw materials consisting of non-conformity of raw materials to quality requirements and quality control,in addition to the fact that some of the raw materials used in the manufacture of the suit do

not match the required and contemporary specifications compared to the raw materials made from the competing product, and there is difficulty in obtaining raw materials of good quality due to the problems of contracting with international builders.

3- Machinery and equipment: The factorylacks software for electrical or electronic scissors, coding and numbering devices, and coloring inspection devices.
4- Quality and quantity of production: The factory suffers from difficulties raising the quality levels of its products due to problems related to the plight of obtaining the required funding.
5- Marketing Problem: The lab suffers from many problems in the field of marketing that can be diagnosed with the following: -

- Ineffective media and promotion policy in the factory.
- The ineffectiveness of the commercial exhibition for the direct sale of the factory and its suffering from neglect.
- A market dumping policy was a significant reason for the factory's loss of competitive advantage due to many Chinese, Turkish, and other products.

The Results

Performance Efficiency Evaluation Criteria

Production Capacity Standard

The exploitation of production capacity in economic projects and units is one of the topics that has received particular attention in all countries and various financial systems because the optimal exploitation of these energies will be reflected in the low average costs of the producing unit, which in turn leads to a decrease in the average fixed price of these units. Furthermore, it reflects the ability of the industrial or service organization to exploit all the economic resources available to it to produce a quantity of output over a certain period () and that the process of[18] estimating and calculating the ratios (utilization, implementation, Employment, and exploitation) of production capacities are helpful and necessary in the development of production plans and increase production by detecting the untapped and lost energies and their causes and indicating the possibility of benefiting from them in the factory to reach many objectives including:

- Reduce costs.
- The possibility of competition in the market.
- Increased sales.
- Provide the flexibility required to lower prices.

Using the available data on production capacities at the men's clothing factory in Najaf, the performance of the production lines can be assessed based on the production capacities adopted in the production reports:

1- Design production capacity
2- Planned production capacity.
3- Available production capacity.

The production capacity represents the number of units produced under the technical conditions and specifications specified in machinery and equipment. In contrast, the available production capacity represents the number of units that can be completed under the availability of workers, equipment, and equipment, taking into account damages, delays, and bottlenecks resulting from the suspension of one of the machines. The planned production capacity is the number of units to be completed based on the plans of the economic unit where this energy is determined by the

planning and control department. To produce by considering the internal and external conditions of the production process and providing all the production factors in the quantity and quality required.The production capacities of the factory's products will be compared by examining the production quantities and the extent to which the factory exploits the production capacities mentioned earlier through indicators of implementation, operation, and exploitation ratios.When tracking the factory's production capacity for the period (2010-2020) and as shown in table 11, we note that the factory's design capacity reached (726,000) pieces for 2010, and design capacity was added to the factory's suit project in quantity (200,000) pieces in 2000. 11 To be the total design capacity (926,000) pieces for the duration (2011-2019), and the design capacity of the factory's protective shield and helmet project was added in quantity (100,000) pieces in 2020 to become the design capacity of the factory (1026,000) pieces.

The production capacity available to the factory ranged from (726,000) pieces in 2010 to (820,800) in 2020. It reached a low of 726,000 pieces in 2010 and rose (2011-2019) to 741,000 pieces to a high of 826,800 pieces in 2020.The amount of planned production capacity ranged from (687498) pieces in 2010 to (594,000) in 2020, with a disparity between the rise and decline during the study period and reaching a low of509,500 pieces in 2019 and a high (762,600) segments in 2012 and 2013, respectively as we note from the table(2).there is a good utilization of design energy available in 2010, while excess capacity has not been exploited to increase production (2011-2020). in turn, it leads to the cost of Additionally not being matched by the sale of products to absorb costs. So, the factory should reduce energy or do more to exploit this energy and pay attention to the promotion of the factory's products to achieve more sales to ensure the continuation of the factory to perform the production process. There are many justifications to deviate from the production capacities in the factory, the most important of which are:

- Power outages and lack of continuous availability.
- Difficulty obtaining fuel for the operation of generators and steam boilers.
- Cash scarcity, limited government support, and then discontinuation.
- Difficulty in obtaining the primary materials and assistance for the production process.
- Many long vacations, especially maternity leave, have affected the number of direct workers.
- Lack of advanced specialized machines to keep up with the global technologies used in the production of clothing.

Therefore, the economic unit should exploit productive capacities well, employ more workers and develop their skills to increase production, improve its quality, flood the local market with locally manufactured products to support the industrial sector. In addition, it pays attention to developing production lines (machinery and equipment) and minimizes workers' leave to exploit as much of the factory's total energy as possible.

Table(2). Design, production and planning Capacity

The year	Design production capacity (1)	Available production capacity (2)	Planned production capacity (3)	Operating ratio (4)	Exploitation rate (5)
2010	726000	726000	687498	95	100
2011	926000	741000	711420	77	80

2012	926000	741000	762600	82	80
2013	926000	741000	762600	82	80
2014	926000	741000	737700	80	80
2015	926000	741000	733878	79	80
2016	926000	741000	743878	80	80
2017	926000	741000	755266	82	80
2018	926000	741000	714000	77	80
2019	926,000	741000	509500	55	80
2020	1026000	820800	594000	58	80

Columns (1), (2), and (3) are based on the financial statements of the men's clothing factory in Najaf.

- Columns (4) and (5) of the researcher's calculation. Productivity standard

The study of the productivity standards of the men's clothing factory in Najaf is an essential stage in assessing the efficiency of performance because it shows the extent to which the economic resources available to the factory are optimized to obtain the maximum returns achieved at the lowest cost and thus contribute to raising the growth rates in the industrial sector of the country and to assess the efficiency of performance of the men's clothing factory in Najaf will be addressed: -

- Total productivity.
- Partial productivity includes (work productivity, wage productivity).

2.1 Total productivity:

The productivity of all production factors combined means that they are calculated according to the following formula:

Productivity of production elements = production value / (work + resources + machinery + capital)

I.e., the **productivity of the production elements = the value of production / the value of inputs**

The positive indicator of the productivity criterion is that the value of outputs is greater than the value of the inputs, as this means that the economic unit performs well. Still, if the output value is greater than the value of output, the economic unit should reduce production costs as much as possible.

Based on these criteria, the total productivity of the men's clothing factory in Najaf is measured. It clarifies the value of production resulting from using one unit of production elements or one monetary unit of the value of the production elements. Through table(3),it is found that there is a rise in thevalue of outputs for 2010, 2011, which is a good indicator. While in other sample years of study, there is an apparent decrease in production, 2020 achieved the lowest output ratio

compared to inputs and followed in 2015 due to high production costs and the loading of each piece with sunken costs.So, the economic unit should reduce costs to avoid risks and losses and achieve continuity in production.

The total productivity of the factory's production elements for the period (2010-2020) fluctuated, reaching 1.91,000 dinars in 2010 and declining to 1.33,000 dinars in 2011 and (0.22) 1,000 dinars in 2011. Twelve thousand dinars (0.24) in 2013, 0.19,000 dinars in 2014, and 0.15 thousand dinars in 2015 due to a more significant increase in the cost of production than the increase in the value of output. Then, the value of this standard was taken by varying between the rise and the relative decline during the In 2016-2020, the reasons for the decrease in the factory productivity standard during the duration of the study are due to two reasons:

- The increased cost of production is due to the high value of factors of production, especially the value of wages and salaries and the value of commodity and service production supplies.
- The value of production decreased due to the decline in the value of sales and the reduction in selling prices.

Table(3). The standard oftotal productivity (1,000 dinars)

The year	Production value (1)	Input value (2)	Total productivity (3)
2010	23,909,536	12,545,478	1.91
2011	12,168,432	9,163,817	1.33
2012	3,677,826	16,616,327	0.22
2013	3,766,104	15,400,838	0.24
2014	2,400,368	12,939,788	0.19
2015	1,689,174	11,273,882	0.15
2016	2,819,748	9,515,006	0.30
2017	3,840,625	12,538,802	0.31
2018	8,146,283	11,672,858	0.70
2019	2,984,519	9,515,038	0.31
2020	1,411,929	6,940,767	0.20

Source:

- Columns (1) and (2) are based on the financial statements of the men's clothing factory in Najaf.
- Column (3) of the researcher's calculation.

2.2 Partial productivity:

2.2.1 Worker productivity:

This ratio refers to the efficiency of workers in the production of planned products. It is calculated by dividing the value of output by the number of workers in the factory.

From table4,it is clear that 2010 achieved the highest rate of work productivity compared to the years of study that have more workers. The increase in this percentage is an indicator of the efficiency of theworker for production. However, there is a fluctuation in this percentage during the duration of the study as a result of the disruption of the official working hours of all departments of the state in addition to courses and vacations of workers, especially pregnancy and childbirth vacations, which lead to a decrease in the number of units produced.

Table(4). Worker productivity standard (1,000 dinars)

The year	Production value (1)	Number of employees (2)	Worker productivity (3)
2010	23,909,536	1,597	14,972
2011	12,168,432	1,545	7,876
2012	3,677,826	1,526	2,410
2013	3,766,104	1,469	2,564
2014	2,400,368	1,402	1,712
2015	1,689,174	1,281	1,319
2016	2,819,748	1,193	2,364
2017	3,840,625	1,090	3,524
2018	8,146,283	1,018	8,002
2019	2,984,519	1,274	2,343
2020	1,411,929	1,288	1,096

Source:

- Columns (1) and (2) are based on the financial statements of the men's clothing factory in Najaf.
- Column (3) of the researcher's calculation.

The productivity of the worker in the factory during the period (2010-2020) was relatively low, reaching the highest value of this standard (14,972) 1,000 dinars in 2010 and then gradually decreased during the study period to achieve the lowest value (1096) thousand dinars in 2020 depending on the importance of production and the number of workers in the factory.

The preceding shows that the decline in work productivity in most years of study is due to the decrease in actual production value with fluctuating workers and the continued rise in prices.

2.2.2 Productivity of Pay:

It is an indicator that reflects the contribution of wages and salaries of workers to the production of planned products, calculated by dividing the value of production by wages and salaries. Through table (14), it is clear to us that the productivity of wages in the factory during the period (2010-2010) 2020) was characterized by volatility, with the value of this standard (1.745) thousand dinars in 2010 to then make its way down in the following years to reach the value of

(0.159) thousand dinars in 2 015, because wages and salaries grew at a higher rate than the rate of growth in the value of production during the period 2011-2015, and began to rise gradually in 2016 to reach the value of this standard to (0.0). 897) 1,000 dinars in 2018 and then began to gradually decline to 0.270 thousand dinars in 2020 due to a more significant decrease in production value than the increase in wages and salaries.

Table(5). Standard of productivity of wages (1,000 dinars)

The year	Production value (1)	Wages and salaries (2)	Wage productivity (3)
2010	23,909,536	13,700,846	1.745
2011	12,168,432	14,102,794	0.863
2012	3,677,826	13,702,369	0.268
2013	3,766,104	13,637,359	0.276
2014	2,400,368	12,833,922	0.187
2015	1,689,174	10,623,204	0.159
2016	2,819,748	10,085,752	0.280
2017	3,840,625	10,276,453	0.374
2018	8,146,283	9,080,652	0.897
2019	2,984,519	7,919,706	0.377
2020	1,411,929	5,231,790	0.270

Source:

- Columns (1) and (2) are based on the financial statements of the men's clothing factory in Najaf.
- Column (3) of the researcher's calculation.

Financial profit criterion

After excluding the total costs of total revenues, we will reach profit. Table(6) indicates that themen's clothing factory in Najaf Ashraf did not make any profits during the period (2010-2020), meaning that the factory suffered a high loss throughout the study period, an indicator of the performance of the factory as a result of the increase in total costs by a more significant percentage than the increase achieved in total revenues.The failure to cover payments for expenses in the factory during the study period is due to the decline in sales. It accounts for the bulk of the factory's revenues due to the political and economic conditions in the country, which have a significant impact on the deterioration of the factory's products after it was one of the most prominent factories in the country.Therefore, the factory is considered incompetent in its performance to achieve profits throughout the study.

Table(6). Financial profit criterion (1,000 dinars)

The	Total income (1)	Total costs (2)	Financial profit

year			(3)
2010	30,258,835	43,474,611	-13,215,776
2011	17,317,683	31,441,594	-14,123,911
2012	5,170,577	20,938,544	-15,767,967
2013	5,788,982	24,302,414	-18,513,432
2014	18,891,616	19,758,675	-867,059
2015	1,008,454	15,241,628	-14,233,174
2016	2,952,688	20,785,828	-17,833,140
2017	16,096,257	17,594,701	-1,498,444
2018	8,096,985	16,083,022	-7,986,037
2019	4,201,569	12,337,429	-8,135,860
2020	1,584,077	6,302,574	-4,718,497

Source:

- Columns (1) and (2) depending on the data in the table (5) and (6).
- Column (3) of the researcher's calculation.

The standard rate of return per dinar

This criterion shows the monetary unit's return rate spent as costs in the factory's production process to achieve the corresponding income from the production process. The value of this standard whenever it is greater than the correct one means that the economic unit has economic feasibility in the sense that the dinar spent by the factory is recovered with a return on it, and the following formula calculates this standard:

Average return per dinar = [total return (total revenue) / total costs]

Table 18 shows us the evolution of this standard during the duration of the study, with the value of this standard ranging from (0.70) in 2010 to (0.25) in 2020, with the highest value of this standard (0.96) in contrast to 2015, there was a decrease in the value of the standard compared to other years of study at (0.07).

Table(7). The standard rate of return per dinar (1,000 dinars)

The year	Total income (1)	Total costs (2)	Dinar rate of return (3)
2010	30,258,835	43,474,611	0.70
2011	17,317,683	31,441,594	0.55
2012	5,170,577	20,938,544	0.25
2013	5,788,982	24,302,414	0.24
2014	18,891,616	19,758,675	0.96
2015	1,008,454	15,241,628	0.07
2016	2,952,688	20,785,828	0.14
2017	16,096,257	17,594,701	0.91

2018	8,096,985	16,083,022	0.50
2019	4,201,569	12,337,429	0.34
2020	1,584,077	6,302,574	0.25

Source:

- Columns (1) and (2) depending on the data in the table (5) and (6).
- Column (3) of the researcher's calculation.

Therefore, the factory is economically useless throughout the study period due to a more significant increase in total costs than the increase in the factory's total revenues.

The standard rate of return on invested capital

This criterion reflects the amount of profitability that is the main objective sought by projects in general and can be considered as a measure of investment performance, which is calculated by the following formula:

Rate of return on invested capital = (profit/invested capital)*100%

Table8shows us the evolution of this standard during theperiod (2010-2020) as the factory suffered a high loss throughout the study period due to a more significant increase in total costs than the increase in total revenues. So, the value of this standard is negatively indicated as a result of the loss for the duration of the study, where the value of this standard ranged from (754.) 85) In 2010 and (9.03) in 2020, 2010 achieved the highest value of this standard (754.85) in contrast to 2014 there was a decrease in the value of the standard compared to other years of study at (2.88).Therefore, the factory has had no improvement in performance efficiency throughout the study period.

Table(8). The standard rate of return on invested capital (1,000 dinars)

The year	Profit (1)	Invested capital (2)	Rate of return on invested capital (3)
2010	-13,215,776	1,750,775	-754.85
2011	-14,123,911	2,550,775	-553.71
2012	-15,767,967	5,065,602	-311.28
2013	-18,513,432	14,739,706	-125.60
2014	-867,059	30,101,409	-2.88
2015	-14,233,174	31,248,126	-45.55
2016	-17,833,140	35,565,000	-50.14
2017	-1,498,444	38,250,000	-3.92
2018	-7,986,037	49,300,332	-16.20
2019	-8,135,860	51,788,332	-15.71
2020	-4,718,497	52,250,000	-9.03

Source:

- Columns (1) and (2) are based on the financial statements of the men's clothing factory in Najaf.

- Column (3) of the researcher's calculation.

Standard turnover of invested capital

This criterion reflects the ability of the factory to convert the capital invested in it into cash flow, and the following formula calculates this criterion:

Turnover of invested capital = (production value/invested capital)

The high the capital turnover rate, the higher the capital invested in production and output value. Therefore, the speed with which the factory's assets are converted into cash to meet its demands. Table 20 shows us the evolution of this standard during the duration of the study, with the value of this standard ranging from (13.66) in 2010 to (0.03) in 2020, with 2010 achieving the highest value of this standard (13.66) as opposed to 2020 there was a decrease in the value of the standard Compared to other years of study, it was worth (0.03).

Table(9). Standard turnover of capital invested (1,000 dinars)

The year	Production value (1)	Invested capital (2)	Capital turnover (3)
2010	23,909,536	1,750,775	13.66
2011	12,168,432	2,550,775	4.77
2012	3,677,826	5,065,602	0.73
2013	3,766,104	14,739,706	0.26
2014	2,400,368	30,101,409	0.08
2015	1,689,174	31,248,126	0.05
2016	2,819,748	35,565,000	0.08
2017	3,840,625	38,250,000	0.10
2018	8,146,283	49,300,332	0.17
2019	2,984,519	51,788,332	0.06
2020	1,411,929	52,250,000	0.03

Source:

- Columns (1) and (2) are based on the financial statements of the men's clothing factory in Najaf.
- Column (3) of the researcher's calculation.

From the previous, it is clear that the factory has not achieved any increase in the value of this standard. Furthermore, it shows the inefficiency of the factory in investing its funds because the low turnover of capital indicates a decrease in the share of capital invested in the value of production and, therefore, the difficulty of converting the factory's assets into cash to meet its requirements.

Conclusions and Discussion

The process of evaluating the efficiency of performance for existing projects periodically and continuously has a vital role in the success of these projects, ensuring the achievement of objective objectives set by the project management, detecting deviations and identifying their causes

promptly, addressing them, and avoiding problems and accumulating them.The reliance of textile industries on imported raw materials, in general, makes them vulnerable to the effects of the (international) foreign market, which is reflected negatively on the industrial sector in the province and the country in general.The analysis of the standards of production capacities of the factory shows that the design capacities are stable. At the same time, the planned energies change during the duration of the study, which is reflected in the ratio of operation, where we find the low ratios. It shows a weakness in the efficiency of the process and, therefore, the inefficiency of the performance of the factory in general in estimating the planned energies. It indicates the adoption of planning on an improper basis and the failure to study the available possibilities.Concerning the standards of labor productivity, wage productivity, material productivity, and production of machinery and equipment in the factory for the period (2010-2020), we find that the percentages achieved have decreased throughout the study period, reflecting the inefficiency of the performance of the factory and this requires follow-up and treatment.In terms of the criteria for evaluating the performance efficiency of the factory during the period (2010-2020). the economic inefficiency of the factory was shown about the requirements (financial profit, rate of return per dinar, rate of return on invested capital, total and net added value, surplus Total, and net economic).At the same time, the criterion of capital turnover rate ranged from (13.66% - 0.03%). It indicates a decrease in its value,reflecting the low share of capital invested in production and thus the slowness of the factory.Converting its assets into cash to meet its requirements requires the factory to study the subject and develop the necessary solutions.The factory did not achieve economic and social objectives during the study period. It is represented by a high added value of national income during the study period due to the decrease in the value of production due to the decline in the value of sales and the lack of profits, and when provided. We conclude the need to develop the necessary solutions and treatments to stop the waste of economic resources available to the factory. It can be exploited more efficiently if well planned by the management of the factory and employees and the need for government support necessary for the factory Or stop the production process in the lab.

Therefore, there is a need to pay attention to the process of evaluating the performance efficiency of the factory periodically and continuously to ensure the achievement of the objective objectives set by the management of the factory and detect deviations and determine their causes on timeto address them and avoid problems and obstacles as a result of their accumulation.The men's clothing factory in Najaf needsto increase the utilization of production capacities to prevent the waste of available resources by implementing a comprehensive program to modernize the production sections of the factory and expand production lines better than it is now. It enables it to increase the value of production to meet the need of internal markets. It needs to increase the efficiency of exploiting the human resources available to the factory and achieving increased productivity by introducing training courses to develop them and gain skills that will enable them to use the available factory resources efficiently and effectively. It needs to provide customs protection on imported goods and protect domestic production by imposing significant taxes on imported products so that the price of local products is lower than imported products. It needs for the factory to coordinate with the government agencies concerned to support the national industry and implement economic policies, as the failure of economic policies in developing countries is due to weak management, regulation, and poor economic application, and this is reflected in the economic or productive performance of the factory.Attention to the technological aspect by introducing more modern technologies in the industrial processes of the various production departments of the factory. It is crucial to Raise marketing performance by providing a marketing center for the factory's products in the center of Najaf province and other provinces and providing facilities for

consumers. It is working at competitive prices with the need for the state to commit its institutions and public sector projects to process and relying on the national product. It needs for the factory to develop programs that facilitate the process of evaluating performance efficiency comprehensively for all its branches and at the level of production lines in its entirety to avoid problems, obstacles, and bottlenecks and ensure that they do not occur in the future, and to reach the process of accurately evaluating performance efficiency requires the availability of detailed and accurate figures and data. It involves introducing them on computers to shorten the time and complete the work quickly because relying on old data preservation methods negatively affects researchers in various disciplines.More attention is needed to research and development because this helps the factoryincrease production and improve its quality by improving production and developing local technology. The factory can be transformed from loss to profit.

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