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Research Article

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The Impact of Strategic Planning on Enhancing Organizational Performance: The Mediating Role of Organizational Flexibility—A Statistical Analysis of a Sample of Government Institutions in Al-Qadisiyah Governorate

Ameer Naser Hussien
University of Al-Qadisiyah, College of Education
Email: amir.nasser@qu.edu.iq

Abstract: This study aimed to measure the impact of strategic planning on enhancing institutional performance and to examine the mediating role of organizational resilience in this relationship, applied to a sample of government institutions in Al-Qadisiyah Governorate. The study adopted a descriptive-analytical approach. Data were collected through a purpose-developed 27-item questionnaire based on a five-point Likert scale, administered to 120 senior and middle-level administrative leaders. The instrument demonstrated high reliability (Cronbach's alpha = 0.912). The findings revealed relatively high levels of the three variables (means ranging from 3.77 to 3.82), with pronounced homogeneity in responses, and statistically significant positive correlations, the strongest of which was between strategic planning and organizational resilience (r = 0.644). Path analysis confirmed a significant total effect of strategic planning on institutional performance (0.531), explaining 28.8% of its variance. Upon introducing the mediator, this effect decomposed into an indirect effect (0.322) and a direct effect (0.208), both statistically significant, indicating partial mediation in which organizational resilience accounts for approximately 60.6% of the total effect. The study concluded that organizational resilience constitutes the primary channel through which strategic planning is translated into tangible institutional performance. It recommended adopting simplified planning documents, risk registers, service continuity plans, delegation of authority, and crisis-management training for middle-level leaders.

Keywords: Strategic Planning; Organizational Resilience; Institutional Performance; Partial Mediation; Government Institutions; Al-Qadisiyah Governorate.

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1. Introduction

In recent years, public administration has begun to undergo radical administrative transformations, shifting from the old bureaucratic model to a modern management model. This transition is intended to improve strategic planning and achieve results (Bryson, 2018). It has "become completely unacceptable for government institutions to be managed with a "day-to-day mindset; they are now required to plan and adopt a clear strategic vision to define their overarching direction—namely, "where they stand today, where they want to be tomorrow, and ".how they will get there

Starting with the 2008 financial crisis, followed by the COVID-19 pandemic in 2020, and extending to the political and economic crises we are currently experiencing—amid all this global upheaval—the concept of organizational flexibility has emerged as one of the most important management concepts, especially in the wake of these successive global crises. Organizational flexibility is no longer a managerial luxury; rather, it has become an absolute necessity for

organizations and workplaces that wish to continue operating and survive in this volatile .environment (Duchek, 2020; Williams et al., 2017)

Domestically, government sectors face significant challenges that go beyond a lack of strategic planning; they also include weak institutional structures, bloated administrative apparatuses, and frequent political changes that negatively impact public policies and their stability. Furthermore, the Iraqi Ministry of Planning noted in the document "National Plan for Sustainable Development 2018–2022" that weak strategic planning at the provincial level represents the most significant obstacle to development in the country, along with the lack of alignment between central national objectives and local implementation (Iraqi Ministry of Planning, 2018). These challenges are clearly reflected in Al-Qadisiyah Governorate, which is considered a low-income governorate and suffers from a complete absence of strategic planning within its departments, as well as a clear weakness in its ability to adapt to crises (whether financial, health-related, or administrative), which negatively affects institutional performance .and the quality of services provided to citizens

The significance of this study lies in its attempt to understand how strategic planning evaluates institutional performance, as well as its focus on the role of organizational resilience .as a mediating factor

Research Problem

Local government sectors face challenges that manifest as weak institutional performance and a lack of strategic vision, as well as an inability to address and adapt to these crises. Karim emphasized the important role of strategic planning in improving performance in (2022) government institutions after 2014, However, actual implementation continues to suffer from a disconnect between strategic formulation and on-the-ground execution, creating a gap between the two. Furthermore, this gap is widening and extending to encompass the institutions' ability ,to continuously update their policies and respond to changes. A study (Jawad and Al-Marzouq concluded that administrative and legal obstacles are among the foremost challenges (2026 facing government institutions in implementing their strategic plans, in addition to the disconnect between employees and the decision-making process, which negatively impacts organizational .performance and service quality

The problem addressed by this study is that most field research and studies have overlooked the role of organizational flexibility as a link between strategic planning and institutional performance, as previous Iraqi studies have focused on the direct relationship between the two variables while neglecting the role of organizational flexibility as a mediating variable, Organizational flexibility refers to an institution's ability not only to cope with crises but also to anticipate them and learn from them. This problem is clearly evident in Al-Qadisiyah Governorate, where government agencies suffer from a near-total absence of strategic planning and a clear weakness in adapting to crises—whether health-related or financial—which negatively impacts the performance of these institutions. Based on this, the research problem can be formulated as follows: What is the impact of strategic planning on enhancing institutional performance in a sample of government institutions in Al-Qadisiyah Governorate, and what mediating role does organizational flexibility play in this relationship? Several sub-questions :branch out from this main question, as follows

1. What is the level of strategic planning practice in the government institutions under study ?in Al-Qadisiyah Governorate
2. ?What is the level of organizational flexibility prevailing in these institutions
3. ?What is the level of institutional performance achieved in these institutions
4. Is there a statistically significant effect of strategic planning on enhancing institutional ?performance
5. Does organizational flexibility play a mediating role in the relationship between strategic ؟?planning and institutional performance

Objectives of the Study

The study aims to identify the impact of strategic planning on enhancing institutional ,performance and to measure this impact in government institutions in Al-Qadisiyah Governorate as well as to determine the mediating role of organizational flexibility in this relationship. The :sub-objectives included

1. Determining the level of strategic planning practice across its various dimensions

.(formulation, implementation, and evaluation) in the government institutions under study

2. ,Measuring the level of organizational flexibility across its dimensions (proactive capacity .response capacity, and adaptability) in these institutions
3. ,Assessing the level of institutional performance achieved in terms of efficiency .effectiveness, and service quality
4. .Testing the direct impact of strategic planning on institutional performance
5. Verifying the mediating role of organizational flexibility in strengthening the relationship .between strategic planning and institutional performance

Significance of the Study

:The significance of the study is divided into two parts, as follows

Theoretical (Scientific) Significance

While previous studies have focused on the direct impact of strategic planning on organizational performance or have addressed other mediating variables, this study adopts a dynamic capabilities" perspective to propose organizational resilience as a mediating" mechanism. In addition to presenting an explanatory model that demonstrates that strategic planning loses its effectiveness in protracted crisis environments unless supported by organizational resilience capable of anticipating, absorbing, and transforming shocks into tangible organizational performance, In addition, the study contributes to enriching the Iraqi database by .filling a clear knowledge gap

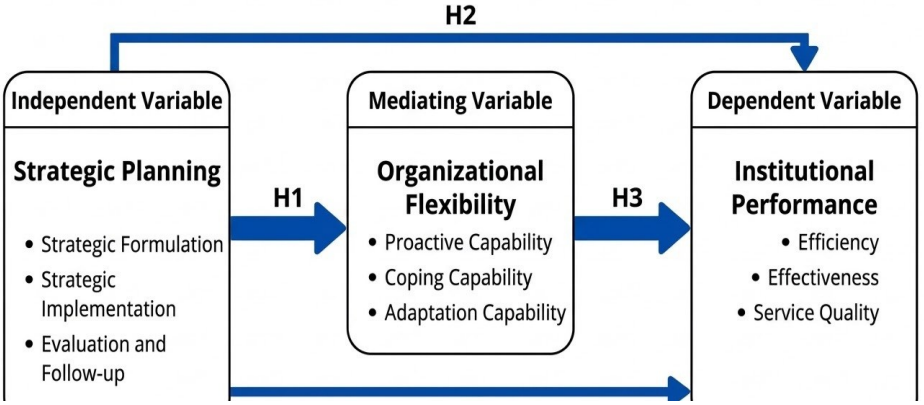
Practical (Applied) Significance

:Its practical significance can be summarized as follows

Providing a roadmap for the transition from "reactive management" to flexible, proactive management for capable administrative leaders in the governorate, enabling them to achieve strategic objectives despite scarce resources. In addition, it supports the "Institutional Performance Evaluation Program" launched by the General Secretariat of the Iraqi Council of Ministers with field indicators that assess the readiness of local departments to integrate into this national initiative. Rather than relying solely on traditional technical skills, institutional development departments are being guided toward building a "culture of flexibility" and training .employees in crisis management

Conceptual Model of the Study

Figure 1: Conceptual Model of the Research



Theoretical and Conceptual Framework

Strategic Planning: Concept, Dimensions, and Implementation Challenges in the Public Sector

,Strategic planning is not merely a routine process for preparing budget estimates; rather at its core, it represents a comprehensive managerial methodology and philosophy aimed at continuously reconciling an organization's internal capabilities with the surrounding external variables (Hill & Jones, 1989). Steiner (1979) established the classical perspective, according to which top management relies on strategic planning to make critical decisions regarding the organization's mission and long-term goals. Mintzberg (1994) rejected and criticized this

perspective, warning against the "planning trap" and emphasizing that strategy is shaped and .learned through daily interaction with the environment and is not merely imposed from above Hence, the modern concept of strategic planning emerges as a continuous adaptive process that requires a high level of awareness of turbulent environments (Jonathan et al., 2013; Schneider .Roessler, 2011), making it a vital tool for the survival of organizations in times of crisis &

The Structural Dimensions of Strategic Planning

David & David (2016) divide the strategic process into three sequential and integrated dimensions: The first dimension is strategic formulation, which is the preliminary, foundational stage comprising the following sub-dimensions: diagnosing the environment (internal and external), and defining the vision, mission, and overarching objectives. The second dimension is strategic implementation, which represents the greatest challenge. In this phase, ideas and ,intentions are transformed and translated into actual practices and performance on the ground resources are allocated, and supportive organizational structures are built. The third dimension is strategic monitoring and evaluation, which involves continuous oversight and the use of ,.strategic performance metrics to measure deviations and take corrective actions (Pollanen et al What determines the true effectiveness of planning is the integration of these three .(2017 dimensions; any imbalance in one of these dimensions renders the entire planning process .nothing more than ink on paper, completely disconnected from reality

The Challenges of Strategic Planning in the Public Sector

The strategic planning process in the public sector differs fundamentally from that in the private sector. This is because the objectives of government institutions are directly linked to political, social, and legislative trends; they do not seek to maximize profits, but rather have multiple objectives (Poister, 2003; Johnsen, 2015). While formal and sound strategic planning generally improves organizational effectiveness, the extent of this impact varies greatly ,.depending on the quality of implementation and the availability of resources (George et al For example, in a study by Weerasooriya (2017) strategic planning accounted for 22.5% .(2019 of the variation in the performance of public institutions in Sri Lanka, and this percentage rose in other contexts to more than 50% when auxiliary factors such as resource allocation and risk .management were incorporated (Moura, 2023; Al-Rikabi, 2026)

In his study, Johnsen (2018) revealed an interesting and thought-provoking gap: while managers reported a strong positive impact of planning on performance, actual productivity and efficiency indicators showed no such effect. This contradiction raises an important question: Does strategic planning in the public sector sometimes actually create an "illusion of control" without ?any real and noticeable improvement in performance

Determinants of Success and Causes of Failure in Strategic Planning

The success of the strategic process depends on a set of contributing factors, and strategic ,planning does not operate in an institutional vacuum (Elbanna et al., 2016). On the one hand involving stakeholders and managers in the formulation and implementation stages is a critical ,factor in reducing resistance and ensuring organizational commitment; on the other hand managerial competencies and skills are essential for translating these plans into reality (Bagire Namada, 2013). Strategic planning plays a preventive role in nonprofit and service & & organizations by reducing financial vulnerability and improving sustainability (Kirilov, 2019; Hu .(Kapucu, 2017

Locally, however, Iraqi government institutions face structural obstacles and challenges that hinder the effectiveness of strategic planning. Strategic plans often become mere formal documents lacking mechanisms for actual implementation due to frequent and repeated political .changes, the dominance of a bureaucratic mindset, and financial problems

Organizational Resilience: Definition and Dimensions

Organizational resilience refers to an institution's dynamic ability to anticipate, absorb, and recover from disruptions and problems, and then reconfigure itself to ensure continuity of performance and the sustainability of its competitive advantage (Duchek, 2020). This definition stands in stark contrast to the classical concept, which limited resilience to "returning to a previous state of equilibrium" after a shock. It has been replaced by a more mature perspective that views resilience as a continuous adaptive process that does not stop at recovery but extends .to include learning and strategic renewal (Linnenluecke, 2017)

,One of the foundations of this conceptual shift is the work of Vogus and Sutcliffe (2007)

who defined organizational resilience as "an organization's ability to maintain its vital functions during crises and to emerge from them in a stronger competitive position than before." This was confirmed by Bhamra et al. (2011), who concluded that organizational resilience is not a static trait or a tangible resource, but rather a complex, multidimensional phenomenon shaped by the interaction of human resources, organizational structures, management processes, and .organizational culture

Resilience as a Dynamic Capability

A study by Teece (2007) developed the theory of dynamic capabilities, which shows that there are three interrelated and inseparable capabilities that must be present in successful organizations: sensing opportunities and threats; seizing them to mobilize resources and respond; and restructuring to rebuild the resource base. Ortiz-de-Mandojana et al. (2019) confirmed that these capabilities can be practically transformed into organizational resilience that .enhances long-term performance and reduces volatility in organizational outcomes

Dimensions of Organizational Resilience

:Organizational resilience is defined by three dimensions

The first dimension is proactive capability, which protects the organization before a crisis or problem occurs—that is, the organization's ability to sense a problem before it arises, monitor its warning signs, and prepare a well-thought-out plan to respond to it. As (Duchek, 2020), relies primarily on perception and sensing as a capability; this capability requires advanced information systems, as well as encouraging employees, establishing a culture of early risk reporting, and continuous planning in the event of an emergency. A successful organization protects itself and prepares in advance to address these potential problems, rather than waiting for them to occur .before responding

The second dimension is the organization's ability to confront crises and respond to them simultaneously, as well as its capacity to withstand and absorb shocks while maintaining the ,continuity of critical operations. This capacity, as described by (Lengnick-Hall et al., 2011) constitutes institutional resilience, which prevents the organization from collapsing in the face of unexpected problems and setbacks. This capability includes the ability to make rapid decisions under pressure, flexibility in resource allocation, and coordination among organizational units to .ensure the uninterrupted continuity of services

The third dimension is the organization's ability to adapt after a crisis and its capacity to learn from past experiences and restructure its strategies to align with the organization's new reality. As emphasized by (Lengnick-Hall et al., 2011), organizations with high adaptability do .not simply return to their pre-crisis state but emerge as stronger and more mature entities

Challenges to Resilience in the Public Sector

Organizational resilience in government institutions is of great importance because these ,institutions are obligated to provide services continuously, regardless of their circumstances problems, or crises, unlike their counterparts in the private sector (Meyer, 1982). As noted by Chen et al. (2021), organizational resilience comprises five interrelated dimensions: capital .resilience, strategic resilience, cultural resilience, relational resilience, and leadership resilience The Iraqi environment is characterized by bureaucracy and suffers from frequent political upheavals; given these fluctuations, the need to build institutional resilience becomes of the utmost importance. Planning alone is insufficient in turbulent environments unless it is supported .by resilience capable of safeguarding continuity and driving transformation

Dimensions and Challenges of Institutional Performance

Institutional performance is not merely about achieving financial results or adhering to operational plans; rather, this concept has evolved to reflect an institution's overall ability to transform its resources into tangible public value that meets the needs of stakeholders and achieves established goals (Boyne, 2003). This represents a shift that is entirely different from classical approaches, which limited performance to financial efficiency indicators; it has been replaced by a new multidimensional approach that integrates efficiency, effectiveness, service .quality, and sustainability

Boyne (2003) bases this shift on three dimensions for measuring performance in public ;institutions, namely: efficiency, which means the optimal use of available resources effectiveness, which means achieving established strategic objectives; and service quality, which means ensuring customer satisfaction and meeting their expectations. These dimensions do not

operate in isolation from one another but rather form an integrated system in which none can be achieved without the others. These three dimensions do not operate in isolation from one another but rather form an integrated system in which one cannot be achieved without the others .(Mousa, 2024)

Measuring or evaluating the performance of state institutions is complex, as these ,institutions do not seek profitability alone; their objectives go beyond that. At the same time .they face ever-changing political, social, and legislative pressures that weigh heavily on them

A year later (2014), the performance evaluation of government institutions faced significant challenges, including the absence of standardized quantitative indicators, political interference in ,institutional performance evaluations, and a weak management information system (Al-Khazali This is consistent with the findings of (Jawad and Al-Marzouq, 2026), who in turn identified ,(2024 major administrative and legal problems that prevent institutions from achieving good performance. Mousa (2024) emphasized that strategic planning contributes significantly to improving institutional performance, but this improvement depends on the quality of implementation and the availability of supporting resources. Iraqi institutional performance faces a range of challenges, including recurring political upheavals and annual delays in federal budget approvals. These issues disrupt policy continuity and limit the institution's ability to engage in .long-term planning

2. Research Methodology and Field Procedures

Research Methodology

The study adopted a descriptive-analytical approach, as it is the most appropriate method given the study's problem and objectives. The descriptive approach goes beyond a superficial description of the variables; rather, it analyzes the relationships and the direct and indirect effects .among them using appropriate statistical methods

Study Population and Sample

The study population consisted of all senior and middle management leaders in the main ,government departments and institutions in Al-Qadisiyah Governorate, such as (Director General Deputy Director General, Department Director, and Division Head). This group was selected exclusively because it is responsible for formulating strategic plans and making operational decisions. A total of 148 electronic survey forms were distributed, and 120 fully completed forms .suitable for statistical analysis were recovered

Research Instrument

Based on previous studies, the research instrument was developed. In its initial form, the instrument consisted of 31 items distributed across three sections, the first of which focused on demographic data. The five-point Likert scale was used to score the respondents' answers. The initial scale included four carefully designed true and false items (items: Q4s, Q8s, Q150, Q311) to test respondents' attentiveness, identify patterns of random responses, and derive and validate the psychometric properties of the instrument. A random pilot sample of 30 respondents was drawn from administrative leaders in the departments under study, outside the final application .sample

Psychometric Properties of the Study Instrument (Validity and Reliability)

The preliminary version of the questionnaire was presented to a group of experts and specialists to solicit their opinions on the wording of the items and the dimensions to which these items belonged, as well as to ensure linguistic accuracy. The experts' comments and guidance were incorporated, thereby achieving face validity. The pilot sample data were subjected to preliminary statistical analyses to examine internal consistency and stability indices. The statistical results for the four items showed weak inverse correlations with the overall scores of their respective dimensions. Consequently, these items were excluded, resulting in a final .questionnaire consisting of 27 items, with 9 items per main dimension

Reliability of the Study Instrument

Reliability was measured using Cronbach's alpha to verify the internal consistency of the items. Table (1) shows a comparison between the initial reliability values and the final values .obtained after excluding outlier items

Table 1. Reliability coefficients (Cronbach's Alpha) for the study dimensions before and after excluding outlier items

Alpha Kronbach Final	Number of final paragraphs	The Omitted Paragraph	Alpha Kronbach I	Number of introductory paragraphs	The Main Theme
0.877	9	Q4s, Q8s	0.772	11	Strategic Planning
0.899	9	Q150	0.773	10	Regulatory Flexibility
0.879	9	Q311	0.756	10	Institutional Performance
0.912	27	4 items	0.767	31	Macroeconomic Indicator

The results demonstrate the direct positive impact of the exclusion procedures; Cronbach's ,alpha coefficients increased significantly following the removal of the paragraphs. Specifically the stability of the "Strategic Planning" factor rose from (0.772) to (0.877), the "Organizational Flexibility" factor from (0.773) to (0.899), and the "Institutional Performance" factor from (0.756) .to (0.879), while the overall stability coefficient for the scale was (0.912)

Internal Consistency Validity

was verified by calculating Pearson's correlation coefficient between each item's score and the total score of the dimension to which it belongs. The internal consistency validity for the :Strategic Planning" dimension was determined as follows"

Table 2. Pearson's correlation coefficients for the items of the Strategic Planning dimension with the total score for that dimension

Statistical Significance	Significance Level (p-value)	Pearson's correlation coefficient (r)	Paragraph symbol	.No
Statistically significant at the 0.01 level	< 0.001	0.770	Q1s	1
Statistically significant at the 0.01 level	< 0.001	0.820	Q2s	2
Statistically significant at the 0.01 level	< 0.001	0.731	Q3s	3
Statistically significant at the 0.01 level	< 0.001	0.740	Q5s	4
Statistically significant at the 0.01 level	< 0.001	0.803	Q6s	5
Statistically significant at the 0.01 level	< 0.001	0.761	Q7s	6
Statistically significant at the 0.01 level	= 0.001	0.709	Q9s	7
Statistically significant at the 0.01 level	< 0.001	0.848	Q10s	8
Statistically significant at the 0.01 level	= 0.006	0.488	Q11s	9

The table above shows that all correlation coefficients for the items in the strategic planning () dimension were positive and statistically significant at the () level. The correlation coefficients .ranged from a minimum of (0.488) for item (Q11s) to a maximum of (0.848) for item (Q10s) These figures confirm the strength of the correlation between the individual items and the overall

"structure of the dimension. As for the internal consistency of the "Organizational Flexibility :dimension, Table (3) illustrates this

Table 3. Pearson's correlation coefficients for the items of the Organizational Flexibility dimension with the overall score of the dimension

Statistical Significance	Significance Level (p-value)	Pearson's correlation coefficient (r)	Paragraph symbol	
Statistically significant at the 0.01 level	< 0.001	0.653	Q120	1
Statistically significant at the 0.01 level	< 0.001	0.743	Q130	2
Statistically significant at the 0.01 level	< 0.001	0.749	Q140	3
Statistically significant at the 0.01 level	< 0.001	0.819	Q160	4
Statistically significant at the 0.01 level	< 0.001	0.828	Q170	5
Statistically significant at the 0.01 level	< 0.001	0.596	Q180	6
Statistically significant at the 0.01 level	< 0.001	0.864	Q190	7
Statistically significant at the 0.01 level	< 0.001	0.805	Q200	8
Statistically significant at the 0.01 level	< 0.001	0.604	Q210	9

The data above indicate high internal consistency for the items in the "Organizational Flexibility" dimension; all items showed strong, positive correlation coefficients with the dimension's total score, with values () ranging from (0.596) for item (Q180) to (0.864) for item (Q190). Regarding the internal consistency of the "Institutional Performance" dimension, the :results were as follows

Table 4. Pearson correlation coefficients for the items of the Institutional Performance dimension with the total score for the dimension

Statistical Significance	Significance Level (p-value)	Pearson's correlation coefficient (r)	Paragraph symbol	.No
Statistically significant at the 0.01 level	< 0.001	0.648	Q22i	1
Statistically significant at the 0.01 level	< 0.001	0.779	Q23i	2
Statistically significant at the 0.01 level	< 0.001	0.616	Q24i	3
Statistically significant at the 0.01 level	< 0.001	0.791	Q25i	4
Statistically significant at the 0.01 level	< 0.001	0.775	Q26i	5
Statistically significant at the 0.01 level	< 0.001	0.696	Q27i	6
Statistically significant at the 0.01	< 0.001	0.655	Q28i	7

level				
Statistically significant at the 0.01 level	< 0.001	0.706	Q29i	8
Statistically significant at the 0.01 level	< 0.001	0.769	Q30i	9

The results above confirm that the items in the institutional performance dimension exhibit high construct validity; the correlation coefficients ranged from a minimum of (0.616) for item () (Q24i) to a maximum of (0.791) for item (Q25i), and all were statistically significant at the .level

Presentation, Analysis, and Discussion of Results

Statistical Description of Demographic and Occupational Characteristics

To determine the nature of the study population and the extent to which sample members were qualified to answer the research questions objectively, demographic and occupational characteristics (job title, years of service, educational qualification) were analyzed and .summarized in Table 5

Table 5. Frequency Distribution of Study Sample Characteristics

Demographic Variable	Category	Frequency	Percentage (%)	Cumulative Percentage (%)
Job Position	Department Director	32	26.7%	26.7%
	Division Head	57	47.5%	74.2%
	Assistant Director	31	25.8%	100.0%
Years of Service	Less than 10 years	23	19.2%	19.2%
	10 to less than 20 years	64	53.3%	72.5%
	20 years or more	33	27.5%	100.0%
Educational Qualification	Bachelor's degree	74	61.7%	61.7%
	Higher Diploma / Master's	41	34.2%	95.8%
	Doctorate (PhD)	5	4.2%	100.0%

Table (5) shows that the majority of the respondents demonstrate managerial and cognitive ",maturity. In terms of job title, the largest proportion (47.5%) held the position of "Division Head followed closely by "Department Director" and "Assistant Director." This maturity is further reinforced when considering the years of service variable, as we find that the vast majority of ,respondents (80.8%) have more than ten years of experience. As for academic qualifications holders of bachelor's degrees constituted the largest group at 61.7%, while holders of advanced degrees (master's and doctoral degrees) accounted for a significant proportion of approximately .%38.4

Descriptive Analysis of Study Variables

Table 6. Descriptive Statistics for Key Study Variables

Variable	(N)	(Mean)	(SD)	Minimum	Maximum
Strategic Planning	120	3.78	0.550	2.33	5.00
Organizational Flexibility	120	3.77	0.563	2.56	5.00
Institutional Performance	120	3.82	0.545	2.11	5.00

Table (6) shows a convergence in response levels across all variables, as all arithmetic .means are higher than the scale's hypothetical mean and range between (3.77) and (3.82)

Institutional performance recorded the highest response level with a mean of 3.82, followed by .strategic planning with a mean of 3.78, and then organizational flexibility with a mean of 3.77 Furthermore, there was considerable consistency in the respondents' opinions and no significant dispersion in their evaluations of the study's dimensions, as clearly demonstrated by the standard .deviation values, which ranged between 0.545 and 0.563

Testing the Correlational Relationships Among Variables

Based on the study's hypotheses, which assume the existence of correlational relationships among the variables, Pearson's correlation coefficient (r) was used, and the results are presented .in Table 7

Table 7. Matrix of Correlation Coefficients Among Study Variables

Variables	Strategic Planning	Organizational Flexibility	Institutional Performance
Strategic Planning	1		
Organizational Flexibility	0.644	1	
Institutional Performance	0.536	0.642	1

() Correlation is statistically significant at the $p < 0.001$ level

The correlation coefficients above indicate positive and direct relationships among all variables. The analysis revealed a statistically significant correlation between strategic planning .and organizational flexibility, with a value of (0.644) at a significance level of ($p < 0.001$) Strategic planning was also positively correlated with organizational performance, with a correlation coefficient of 0.536. Similarly, a strong correlation was observed between the mediating variable and the dependent variable, with a correlation coefficient of 0.642. These .findings confirm the strong structural interrelationships among the variables in the model

Testing Hypotheses of Effect and Mediating Role

To verify the ability of strategic planning to explain the variance in organizational performance, and to examine the nature of the causal relationship and the role played by organizational flexibility as a mediating variable in transmitting the effect from strategic planning to organizational performance, path analysis and regression analysis were employed. Table 8 and .and Figure 2 summarize the values of the direct and indirect effects (9)

Table 8. Estimates of Direct, Indirect, and Total Effects

Model	Correlation Coefficient (R)	Coefficient of Determination (R2)	Sample Size (N)
1	0.536	0.288	120

Table 9. Estimates of Direct, Indirect, and Total Impacts

Type of Effect (Effect)	Effect Path		(Estimate)	(SE)	(Z)	(p)
Total Effect	Strategic Planning	> Institutional Performance	0.531	0.0763	6.96	< 0.001
Direct Effect	Strategic Planning	> Institutional Performance	0.208	0.0886	2.35	0.019
Indirect Effect	Strategic Planning > Organizational Flexibility	> Institutional Performance	0.322	0.0669	4.82	< 0.001

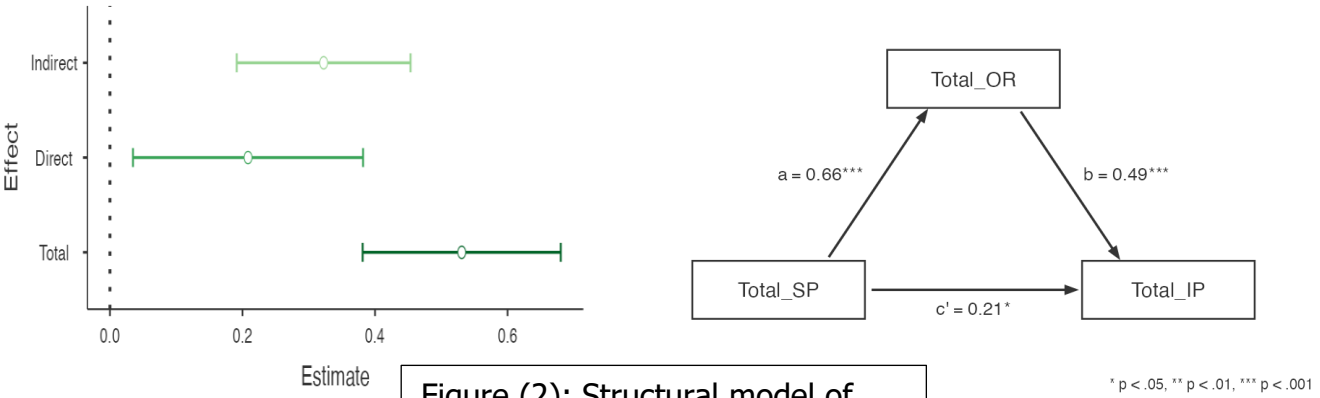


Figure (2): Structural model of the mediation analysis results

The results presented in Table (8) reveal the structure of the relationship among the study variables. In the first stage, it was found that the total effect of the independent variable (strategic planning) on the dependent variable (organizational performance) was 0.531, which is a statistically significant effect ($p < 0.001$). This path explained 28.8% of the variance in the dependent variable, based on the coefficient of determination ($R^2 = 0.288$). When the mediating variable (organizational flexibility) was introduced into the structural equation model, it was found that the effect path split into two; the first represented the indirect effect via the mediating variable, which amounted to (0.322) at a significance level of ($p < 0.001$). The second path was the direct effect of the independent variable on the dependent variable, whose value decreased from 0.531 to 0.208 as a result of including the mediating variable; however, it retained its statistical significance ($p = 0.019$). The fact that both effects (direct and indirect) were statistically significant indicates, from both a statistical and methodological perspective, the presence of partial mediation." This finding can be interpreted to mean that strategic planning has an" intrinsic ability to influence organizational performance, and that this influence increases and becomes more pronounced when organizational flexibility is activated as a mediating mechanism .within the work environment

3. Discussion of the Results

The results indicate a fragile state of equilibrium in the work environment, as clearly evidenced by the arithmetic means and their range. Organizations may suffer from an illusion of & stability, particularly those that exhibit similar levels of performance and planning (Burnard Bhamra, 2011), Everything may seem normal under ordinary circumstances, but at the first sign of a problem, everything quickly collapses. This explains why the averages did not reach a very high level (4.00+), as decision-makers are well aware of the importance of planning but lack the institutional structure to translate this awareness into actual practice. The strong conceptual link between strategic planning and organizational resilience goes beyond a mere statistical relationship, as Septiono et al. (2026) demonstrated: organizational resilience cannot arise in a .vacuum but is the result of a continuous process of systematic planning

An organization that engages in strategic planning automatically builds an "organizational memory" and a "knowledge base" that enable it to respond to shocks with greater flexibility. This is consistent with the argument put forward by Frynas (2012) that organizations that invest in proactive planning develop "organizational resilience" that protects them from collapse during sudden crises. According to a study by Zaied et al. (2012), strategic planning influences organizational performance through two parallel pathways: a direct pathway related to improving resource allocation and setting clear objectives, and an indirect pathway related to building

dynamic capabilities" that enable the organization to translate plans into actual responses under" pressure; this is reflected in the "partial mediation" (indirect β = 0.322, direct β = 0.208), which carries theoretical significance that goes beyond a superficial statistical interpretation

Furthermore, organizational flexibility is the primary driver that translates planning into tangible, actual performance on the ground. This was evident in the superiority of indirect impact over direct impact, which is consistent with the findings of (Noori, 2026), who found that government institutions with high organizational flexibility achieve 40% higher institutional .performance than their counterparts that rely solely on planning

4. Conclusions

1. The calculated scores were above the scale's hypothetical midpoint but below the 4.00 level. This indicates an awareness of the importance of planning, flexibility, and performance; however, this awareness has not yet translated into consistent, practical implementation. In other words, the problem in the Al-Qadisiyah Governorate is not a lack .of conviction in the concept, but rather a failure to put it into practice
2. The level of performance achieved remains constrained by the available planning and flexibility and their actual limits; no improvement in outcomes can be expected unless both of these limits are raised together, as clearly demonstrated by the closeness of the three .means (with a difference not exceeding 0.05)
3. The impact of planning on performance is mediated by flexibility to a greater extent than it is direct, as evidenced by the correlation coefficients between planning and flexibility and between flexibility and performance (0.642), which were stronger than the (0.644) .direct correlation between planning and performance (0.536)
4. We should not overemphasize the role of strategic planning alone in improving government performance. The overall effect (0.531) explains 28.8% of the variance in institutional performance. This means that approximately (71%) of this variation is attributable to other ,factors not addressed in the study, such as budget adequacy, leadership stability .legislative constraints, and the level of digitization
5. The total effect was divided into an indirect effect via organizational flexibility, which amounted to (0.322)—equivalent to (60.6%) of the total effect—and a direct effect of This implies that organizational flexibility is the broader pathway through which .(0.208) planning translates into performance and cannot be considered a secondary contributing factor, while there remains a smaller direct effect of planning that is clearly linked to .objectives and the rational allocation of resources

Recommendations

1. Develop a simplified, standardized plan for each department. The plan should include a concise vision for the future, as well as specific, achievable annual objectives, the .resources required to meet these objectives, and the most significant anticipated risks This serves as an alternative to lengthy plans and documents that remain mere words on paper. It is advisable to link this document to the governorate's development plan and national objectives to avoid the disconnect between central and local levels noted .by the Iraqi Ministry of Planning (2018)
2. Instead of creating new and costly structures, it is preferable to legally activate planning and monitoring teams, as well as to hold periodic meetings to address the lack of .participation in decision-making identified in the study by Jawad and Al-Marzouq (2026)
3. Establishing a registry of anticipated risks and identifying the five most significant operational risks—such as "budget delays, power outages, system failures, health emergencies, and liquidity shortages"—and designating a responsible party and response .protocol for each of these risks are cost-effective tools that yield the best results
4. To reduce crisis response times and increase resilience, it is advisable to prepare continuity plans for essential services and to delegate limited, documented authority to .department heads during crises, within legal boundaries
5. Establish low-cost in-house workshops in collaboration with the College of Management and Economics at Al-Qadisiyah University to train middle managers and guide them on ,practical topics such as decision-making under pressure, dealing with resource shortages .and the optimal use of performance indicator reports

Align departmental plans with the governorate's budget and engage with federal authorities

regarding flexibility in disbursement timelines or the adoption of a financial contingency plan, as .budget delays effectively nullify any long-term planning.

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