

## The public budget cycle and the importance of control stage in the public expenditure rationalization

دورة الموازنة العامة ومدى أهمية مرحلة الرقابة في ترشيد الإنفاق العام.

د. حنيش أحمد

جامعة الجزائر -3

**Abstract:** Given the interest of most countries in the rationalization of public expenditure, the interest in public budget cycle also increases especially in the context of adopting the budget oriented by the outcomes based on rationalizing the budget options and that are built on choosing tools and controlling the outcomes. Hence, a big importance is given to the stage of controlling public budget for its role in rationalizing expenditures and maintaining public money. The study concluded that the public budget cycle, and through the method of budget oriented by outcomes, is considered the best way to achieve the optimum allocation of available resources and to determine the big orientations and options of public budget in view of the rationalization of public expenditure. This cannot be fulfilled without efficient control system. The performance control is considered optimum method to measure the public expenditure for there the efficiency and effectiveness and economy based on goals and indicators already made to evaluate public expenditure programs.

**Keywords:** public budget, public expenditure rationalization, financial control, performance control, the budget stages.

**ملخص:** نظرا لزيادة اهتمام معظم دول العالم بترشيد الإنفاق العام زاد الاهتمام بدورة الموازنة العامة خاصة في ظل تبني أسلوب الموازنة الموجهة بالنتائج التي تقوم على أساس ترشيد اختيارات الموازنة، والتي تبني على اختيار الأهداف والوسائل ومراقبة النتائج، مما أدى إلى إيلاء أهمية كبرى لمرحلة الرقابة على الموازنة العامة لما لها من أهمية في ترشيد الإنفاق والمحافظة على المال العام. وخلصت الدراسة إلى أن دورة الموازنة العامة ومن خلال أسلوب الموازنة الموجهة بالنتائج تعتبر أحسن طريقة لتحقيق التخصيص الأمثل للموارد المتاحة، وتحديد التوجهات والاختيارات الكبرى للموازنة العامة رغبة في ترشيد الإنفاق العام، ولا يتم ذلك إلا من خلال تطبيق نظام رقابي فعال، وتعتبر رقابة الأداء الأسلوب الأمثل لقياس أداء الإنفاق العام من حيث الكفاءة والفعالية والاقتصاد بناءً على الأهداف المحددة ومؤشرات الأداء الموضوعة لتقييم برامج الإنفاق العام.

**الكلمات المفتاحية:** موازنة عامة، ترشيد الإنفاق العام، رقابة مالية، رقابة الأداء، مراحل الموازنة.

**Introduction:** regarding the progression of the government's role and the increase of its interference economically in particular, a big importance is given to public budget as a key tool that influences the

social economic development process. It shows the general orientation of the state, in other words, it represents a reflecting mirror to the government public policy in different fields. Public budget knows in most countries four important stages called *the public budget cycle*. Meanwhile the executive authority is responsible for setting and preparing public budget, the legislative authority is responsible for the verification of the safety of the instruments chosen by the government to ensure the establishment, the effective achievement and the endorsement of the society's goals. The public budget cycle is given to the successive and interlaced time periods that a state budget passes through in view of achieving the common responsibilities between the executive and legislative authorities and that, right after being adopted, what compels the control over the execution of the state expenditures and income. With the expansion of state intervention, public expenditure increased to reflect the widening scope of public services and accompanied by another development in the regulatory process where control widens and the traditional interest in ensuring legal and regulatory becomes exercised through accounting control (tracking manipulation and accounting errors), administrative control (taking into consideration laws and regulations), provisions control (make sure that the money is spent in the same intended purposes). The modern way of supervision appears in the performance control in order to ensure a good spending of money and ensure the required performance limit through ensuring the money value for taxpayers. Performance measurement is based mainly on setting objectives then turning the main ones into sub-objectives for different positions of responsibility within each government body, and turning the sub-objectives into missions, programs and activities through setting performance measurement indicators based on which the government expenditure process is assessed of whether is efficient, competent and economic. Eventually, identifying deviations, their causes and the adoption of corrective actions to achieve the greatest possible of objectives set in view of the rationalization the public expenditure policy and the maintenance of public money.

**I- Preparation of public budget:** the executive authority plays a key role at this stage for many considerations, firstly because the budget represents the governmental program in several fields, secondly, the executive authority takes in charge the public sector units and all what this administration requires from expenditures; thirdly, this authority is considered the most to know the financial ability of national economy thanks to the statistical bodies overseen by it and that provide the

necessary data and estimates in this regard<sup>1</sup>. This stage is one of the most stages that public budget witnesses due to the content (expenditures and income) and due to the services related to the government and its functions, and also with society and all its sectors, therefore, this process is subjected to a number of considerations and technical principles the executive authority must respect and achieve since it is the responsible for implementing the government's programs and financial economic policy because of many reasons:<sup>2</sup>

- The executive authority is also responsible for the achievement of the economic and social objectives of the society;
- The government possesses tools and technical capabilities able to know the ability of the sectors ;
- The executive authority is able to know the society wants.

In issuing expenditure budget draft, some points should be taken into account:<sup>3</sup>

- The economic development plan of the State if available, as well as the portion of each ministry of the projects according this plan;
- The instructions and decisions issued from the council of ministers related to the public policy of the budget;
- The treasury state, as the governments sometimes obliged to confine on the necessary expenditures due to the lack of resources. Every minister chooses the important in the priorities of each ministry needs and different projects.

**1- Estimation of the budget:** it is the process of following expenditure and income estimation from bottom to top. It starts by units to end up by ministries that hold them up to finance ministry. This last makes the survey on the budget to confirm the righteousness of the estimates as well as the rules upon which they were built with no overeating or negligence in the suggested elements of expenditures or income.<sup>4</sup>

**1-1-Methods of estimating expenditures and income of the budget:** the techniques of estimation differ according to the nature either an income or expenditures.

**1-1-1-Estimation of expenditures:** it has usually no technical obstacles. The expenditures are estimated directly according to the needs expected. The amounts suggested on the expenditures are called "funds". The executive authority should not overpass it during the real

---

<sup>1</sup> - باهر عتلم، سامي السيد، المالية العامة ودور القطاع العام في تحقيق الرفاهية الاقتصادية، القاهرة، بدون تاريخ نشر، ص 409.

<sup>2</sup> - محمود حسين الوادي، زكريا أحمد غرام، مبادئ المالية العامة، ط1، دار المسيرة للنشر والتوزيع والطباعة، عمان، 2007، ص 165.

<sup>3</sup> - حسن عواضة، المالية العامة، ط6، دار النهضة العربية، بيروت، 1983، ص 120.

<sup>4</sup> - حسين مصطفى حسين، المالية العامة، ديوان المطبوعات الجامعية، الجزائر، 2001، ص 82.

implementation except with permission from the legislative authority. It is divided to two types of funds: **Deterministic funds and Discretionary credits (new estimates).**

**1-1-2-Estimating revenue:** there are four methods to estimate public revenue:

- Method of relative increase or shortage;
- Method of the year before the last;
- Method of direct estimation;
- Method of SMA.

**1-2-Analysis of the economic and financial environment:** it becomes more important and hard to know the economic and financial frame to be considered in the making of the budget. It comprises: <sup>5</sup>

**1-2-1-Economic estimates:** the number of the administrative institutions in charge of preparing estimate for the coming year and that underlines the activity of budget Directoire, the Directoire-general of taxation, Directorate of tax legislation or The National Institute of Statistics and Economic Studies. In all cases, the Finance Ministry remains the center of the economic estimation while the Directoire of estimation and economic analysis gathered with treasure directoire and the foreign economic relations constitute the so-called the Directoire – general of treasury and economic policy in charge of estimation issues, organization and consulting.

**1-2-2-Programming method:** some countries have recently used a medium term estimates (from 3 to 5 years) permit to include the annual budget from a multiple year point view of the public finance. This interest of the estimation and programming constitutes a recovery floor since the legislation requires a lot of documents for the budget specialized with the multiple year property especially estimating revenue and expenditures for the medium term.

**1-2-3-Setting the economic objectives:** this stage constitutes the economic frame to prepare a finance law in which the economic short and medium term objectives are distinguished:<sup>6</sup>

- Determine the short-term economic goals;
- Determine the medium-term economic goals.

**2-Procedures for budget preparation:** budget preparation is divided into several stages;<sup>7</sup> this preparation constitutes conducting an internal

---

<sup>5</sup>-Gil desmoulin, **Finances publiques de l'état**, librairie Vuibert, paris, France, 2008, pp :112,114 .

<sup>6</sup> - Cyrille Chatail, **Finances publiques**, édition paradigme, publications universitaires Orléans, France, 2004, p p :35,36.

<sup>7</sup> - François Chouvel, **Finances publiques**, 11eme édition, Gualino éditeur, EJA, paris, 2008, p p : 58,59.

review to the administration during the interventions through discussions and negotiations between the budget directoire and the ministries.

**2-1-Multiple year programming:** at the end of December in the year N-2, each official in the budget directoire has to consider to develop the preview of ministry budget by the horizon of N+3. This reflection is interpreted in a document called programming. The directoire of estimation provide hypotheses of multiple year macro economy particularly those that allow the assessment of the tax revenue random progression related to the economic development.

**2-2-Supervision:** by the end of January, the Prime Minister and the Finance minister submit before the government the strategy followed in the public finance. This conference is an opportunity to take a look at the financial situation of the state and special accounts. In the conclusion, the Prime Minister sends a supervision letter to the ministries in which the guidelines and standards of controlling public expenditures.

**2-3-Special budgetary examination stage:** the economic structure meetings: during February and March, the minister in charge of finance holds meetings with each of the government ministers about economic structure focusing on the examination of the recovery projects to different public policies and deduce outcomes concerning the credits;

- Complementary activity: in the frame of the ministerial reform strategies, the finance minister leads bilaterally a complementary activity aiming at managing the state, in terms of determining estimates that allow to abandon productivity gains;

- The budget meeting: the budget directoire and the ministries services hold budget meetings to amend credits requests already recorded in the supervision letter.

**2-4-The stage of completion and correction:** it contains two key points: <sup>8</sup>

- Checking the budget proposals: in April, the minister of finance sends to the Prime minister the stimulating elements of the bilateral instruction already set. The prime minister holds completion and correction meetings in the aftermath of the examination of the economic structure with ministers then determines the budget proposals about the common supervision.

- Maximum Messages: as a result to the meetings cycle, the prime minister sends to each minister a letter about the maximum of credits

---

<sup>8</sup>- Ibid. p :60.

and determining the main structural reforms. These messages are sent to the finance committees in both chambers of the parliament.

**2-5-Public management conferences:** after the meetings held between the ministerial services and the budget directoire to proceed the distribution according to the minimum of the adopted credits, these meetings ought to come out eventually with the deduction of the credits distribution that should be submitted and implemented before the end of June.

**2-6-Informing the parliament:** it comes within a report drawn up by the government to the parliament about the orientations of the public budget. Among the council of accounting prerogatives, the discussion of the budget orientations to be eventually submitted in the two chambers of the parliament. These procedures are held every year<sup>9</sup>.

**2-7-The finalization of the draft finance law:** July and August are dedicated to prepare the documents to be sent to the parliament especially in the context of justifying the credits as well as to overview the performance annual projects.

**2-8-Adoption in the council of ministers:** the public budget bill will be held to the council of ministers to be carefully examined and discussed introducing appropriately the possible amendments that go with the public policy tendencies. The bill is in its final shape which will be submitted to the parliament.

**II- Decision (approval) of the public budget:** the government won't implement the public budget law until it receives the adoption from a competent authority in accordance with political system of each country. Thus, after the preparation of finance law and its approval in the council of ministers, it should be deposited to the legislature authority to be eventually adopted and become officially a must-execute law of finance.

**1- Regular calendar for adoption of the budget:** this calendar is encountered by some obstacles related to the finance law deposit deadline to the parliament as well as the time taken to discuss it.

• Terms of the finance law deposit: in Algeria, the deadline of the deposit is September 30 of the year (N-1). Concerning the complementary finance law, there is no fixed term except in the case of a prior decree for an urgent necessity, in such case the deposit will be immediate. As for the budget adjusting law, it has to be deposited at most in June first of the year (N+1).<sup>10</sup>

---

<sup>9</sup>-François Chauvel, **L'essentiel des finances publiques**, 5<sup>ème</sup> édition, Gualino éditeur, EJA, paris, France, 2004, p39.

<sup>10</sup> - Gil desmoulin, OP, Cit. p : 143.

• Terms of the draft finance law examination: the overall time offered to the parliament to ratify the finance law is 70 days in France according to article 47 of the French constitution and article 40 of the legislation related to finance law. In Algeria, the constitution determined this period with 75 days in article 120.

**2- Discussion of the draft finance law:** the discussion goes through the following stages: <sup>11</sup>

- Examination within the committees;
- Debate in plenary session;
- The final discussion.

**III-The implementation of the public budget:** this means that the executive authority commences in collecting the received income in the budget, and spending the different expenditures designated to each department. The expense occurs through the involuntary units according to what is legally entitled to, this results effects and consequences through which the economic and social objectives that the state is seeking achievement get realized.

**1- Implementation of public expenditures:** spending public money is determined by the amount of the funds for each of the expenditure items and that constitutes the maximum of expense and knows four successive stages in order to maintain the state's money and to fight the misuse. The principle of separation of administrative functions and accounting functions, which is so common in most systems, constitutes a strong guarantee for the protection of public funds. <sup>12</sup>

**1-1-The commitment with the expenditure:** it occurs when the executive authority takes a decision about a state expense, or as a result of an incident that causes the commitment of the state to expense an amount of money.

**1-2- Determining the expenditure (the liquidation):** issuing a decision that determines the money that state has to pay, in virtue of which it determines the amounts owed to creditors before spending them.

**1-3-The pay order:** the pay order is an administrative contract presented according to the liquidation result where the pay order is accompanied by proving documents that have to include already the financial control visa before sending them to the accountant.

**1-4-The payment:** it is the public accountant's prerogative. It includes the procedure according to which the public quittance has to be done.

---

<sup>11</sup> - François Chauvel, **Finances publiques**, op, cit, p p :51 ,52.

<sup>12</sup> - غازي عناية، المالية العامة والتشريع الضريبي، ط1، دار البيارق، عمان، 1998، ص218.

**2- Implementation of public revenue:** The revenues could be realized as follow: <sup>13</sup>

**2-1-The substantiation:** it has been identified by article 16 of the public accounting code of 1990 as the procedure in virtue of which comes the consecration of public creditor or the state represented in the public treasury.

**2-2-The liquidation:** it is the process of determining the correct amount of debts owed by the creditor to the treasury.

**2-3-Issuing revenue bond or collect order:** it is a document issued by the bank where the receiver is convoked to tax the content of this bond from revenues.

**2-4-The collection:** it is made to absolve individuals toward public treasury. Ergo, it is an accounting stage where the accountant takes care of the collect bond after checking its legitimacy, then he completes by receiving the amount précised in the bond from debtors voluntarily or after prosecuted.

**IV-The control over the public budget and its importance in the public expenditure rationalization:** the control over public budget of the state comes as the last stage in order to confirm that the implementation is perfectly fulfilled in line with the policy set by the executive authority and approved by the legislation. This control is considered the real guaranty to achieve the economic political and social goals.

**1- Rationalization of public expenditure: concepts and procedures:** public expenditures are one of the financial policy tools implemented by the financial authorities through the public budget of the state in order to achieve the economic social objectives aimed by the society during a period of time. They are used by the government to guide the economy and ensure economic stability in the country.

**1-1-Public expenditure:** it is identified as a sum of money spent by an individual in view of achieving a public interest.<sup>14</sup> It is also known as "the amount of money spent by public authorities, a public instance or an individual to meet a general need."<sup>15</sup>From the precedent definitions, we notice that the expenditure is characterized by three qualities: the monetary status, spent by physical person and for a public interest.

**1-2-Rationalization of public expenditure: meaning:** a lot of meanings exist and aim to control the public expenditure amongst: expenditure priorities, expenditure adjustment, improving competence

---

<sup>13</sup> – حسين الصغير، دروس في المالية والمحاسبة العمومية، ط1، دار محمدية، الجزائر، 1999، ص152.

<sup>14</sup> – السيد عبد المولى، المالية العامة، دار المعارف المصرية، الإسكندرية، 1979، ص57.

<sup>15</sup> – محمد عباس محرز، اقتصاديات المالية العامة، ط4، ديوان المطبوعات الجامعية، الجزائر، 2010، ص55.



in expenditure, the rationalization of public expenditure, and the most important however is the rationalization. It means "that public expenditures realize the set goals of the government through the perfect use without waste or misuse so it distorts the public interest".<sup>16</sup>

Also, it is meant by rationalization "working on spending efficiency so the national economy becomes more able to finance and face both foreign and internal engagements and overcome to the minimum the source of waste. Public rationalization therefore is not called for the pressure but for the possible ideal public productivity with less spending".<sup>17</sup>

**1-3-Basic principles for the rationalization of public expenditures:** some have tried to give criteria upon which the perfect size of spending is set. In front of the disagreement over these criteria, it is preferred to put some general and basic indispensable principles for any administrative body to follow in order to realize rationalization, in the following points:

**1-3-1- Access to public benefit:** if public expenditure aims to meet the public need and so the public benefit, then it cannot be justified only with the much of benefit to the society, what requires not the spending for private benefit by some individuals or groups of the society for political or social reasons.

**1-3-2- Cost saving:** it is intrinsically linked with the public benefit achievement so that the lowest is public expenditure the highest is the achieved public benefit. This is not an indication to skimping to the expense of austerity but it indicates the good management and staying away from extravagance and wasting public money in non-beneficial areas, what necessarily requires avoiding unproductive expenditures or weak productive ones, and also requires determining the public spending priorities according to the relative importance of services to be provided.

**1-3-3-Ensure quality assurance and increase the profitability:** economic and social profitability should reflect the outcome yielded from public expenditure, this profitability ought to be good to reflect the value of money spent by the government to provide goods and services.

**2- Supervision and importance in the public expenditure rationalization:** the public finance rules stipulate that spending any

---

<sup>16</sup> - ميلاد يونس، مبادئ المالية العامة، ط1، منشورات الجامعة المفتوحة، طرابلس، 1994، ص20.

<sup>17</sup> - محمد عبد المنعم عفر، أحمد فريد مصطفى، الاقتصاد المالي الوضعي والإسلامي بين النظرية والتطبيق، مؤسسة شهاب الجامعة مصر، 1999، ص72.

public money should be made under surveillance from the legislature's license to the implementation of these public expenditures to ensure good guidance that achieves the public interest. In fact, the legislature's practice in this regard comes to assist in rationalizing public expenditure as the debate of its members may lead to the cancelation of the zero-expense credits or non-beneficial in the approval of the public budget expenditures, and lead consequently to substitute expenditures for others more important to the society. After that, begins a new stage of supervision for the public expenditure rationalization represented in the concentration on systems of surveillance to ensure that the public expenditure amounts licensed by the legislature are spent in reality for which they are allocated and that the spending process is undertaken in conformity with regular codes and regulations and that's what is known as the legal supervision.

**2-1- Types of supervision:** the financial supervision is divided into:

**2-1-1-Control of legality:** matching exchange is under this control. The exchange has the financial impact of the law in its general and wide meaning. This includes the formal legality that takes care of the member or the instance issuing financial behaviors, as well as the objective legality that takes care of the nature and content of the behavior. The administrative chiefs take control of legality within the administrative organization in the various levels of the administration starting with the high administration to the first level. The highest supervises the lower in hierarchy, the minister being the responsible for his department's activities supervises the high control in his department with the assistance inspection delegation of the consultant aspect.<sup>18</sup>

**2-1-2-Accounting control:** it refers to auditing documents and accounting books; the recognition of how matching are they to the determined credits in public budget; ensuring the safety of the adopted procedures with a prior authorization by the competent parties to the excesses. In order to fulfill its duty, the accounting council examines the records, the accounts and the supporting documents. Any document, a record or any other paper considers them prerequisite to do its prerogatives appropriately. The council has the right to check the work to make sure that the expenditures were spent in what they were meant for on one hand, and to assess the outcomes on the other hand.<sup>19</sup>

**2-1-3- Controlling programs:** it is considered the most recent way of control in implementing the public budget. It is not confined on ensuring the safety of accounting books and documents as well as the

---

<sup>18</sup> - محمد رفعت عبد الوهاب، الإدارة العامة، دار الجامعة الجديدة، الأزاريطة، مصر، 2008، ص 341.

<sup>19</sup> - محمد عباس محرز، مرجع سابق، ص 380.

righteousness of the enforcement of the financial codes and regulations, but it exceeds all this in an attempt to evaluate the governmental performance itself. The assessing control extends to comprise measuring benefit resulted from the implementation of public programs and businesses included in public budget. It endeavors to raise qualification and improve performance through revealing how efficient are the administrative units and putting proposals seen necessary to rise with this qualification. Given that many countries follow the economic planning way, the need to the assessing control increases as a way to pursue the current plan implementation and setting economic plans for the coming years.

**2-2- Authorities charged with controlling:** this division depends on the nature of the authorities responsible for controlling process, the financial control is divided into administrative control (executive), judicial independent control (accounting council) parliamentary control (legislature).

**2-2-1-The executive authority:** it makes control on its businesses, and is usually executed by heads of governmental department on their subordinates according to the administrative hierarchy. The control starts through the surveillance made by each minister over his subordinates, the chiefs in administrative departments in all ministries. Beside the minister's control, the ministry of finance practices another administrative surveillance to confirm the safety of financial behaviors for all the ministries and public departments, to subsequently guarantee the match of these behaviors to the codes and regulations. The minister of finance usually practices his control through account managers in ministries to ensure the safety and the righteousness of exchange processes undertaken by the ministers.<sup>20</sup> It is about measuring the effective outcomes and comparing them with the plan objective then diagnosing and analyzing the cause of reality deviations, and making the necessary adjustments to ensure the return of activities to the right path planned for them, hence, achieving the aimed purposes. The administrative control aims to:<sup>21</sup> Stand on the problems and the obstacles that encounter the good functioning in view to overcome them, also Find out the errors immediately or before they occur to be quickly resolved, and Make sure that technical processes are done according to the rules already determined, **and** Make sure that the determined rules are correctly implemented especially in the financial issues, Make sure that the laws are executed appropriately, and Make

---

<sup>20</sup> - غازي عناية، المالية العامة والتشريع الضريبي، ط1، دار البيارق، عمان، الأردن، 1999، ص222.

<sup>21</sup> - محمد عيسى الفاعوري، الإدارة بالرقابة، ط1، دار كنوز المعرفة العلمية للنشر والتوزيع، عمان، الأردن، 2008.

sure that the high administrative levels aware of the actions in the different levels, finally Reduce the costs of governmental action and stop the excessive and wasteful spending pressure.

**2-2-2-The legislative authority:** it practices control on the collect and public spending processes. The constitutions of the different countries guarantee to the legislature the right in controlling the implementation of the budget before, during and after the end of the financial year. The parliamentary control works on ensuring that the implementation of public budget is preceded according to the declared public revenue and expenditures approved by the legislative authority. The control made by the parliament on the governmental institutions the first and the most important aspect of the external control aspects due to the fact the legislative authority, as the people's representative, ought to play the leading role in the surveillance of the implementation of public budget in order to achieve the public interest of the society. Thus, the executive institution should exercise its duties away from any subjection to parliamentary control standards, the control on the public money is basically the prerogative of the legislative authority in view of ensuring the government commitment of taxation and spending according to the budget and the legislature's texts.

The importance of the parliamentary control appears in the assessment of the government's performance through the ratification of budget bill of the concerned year; this law précises the effective expenditures and revenue collected during the financial year. The difference between the outcomes and the expectation is ratified; where the budget bill should be attached with explaining supplements allow knowing the origin of excess in credits, the nature of deficit or the surplus in the accounting council report which thoroughly analyzes the operations executed in the budget.<sup>22</sup>

**2-2-3-The independent control:** it is the control made by an independent party (the accounting council) not be subject to the executive authority and its subsidiary bodies; it scrutinizes documents of collecting revenues and expenditures in order to discover the defects, the mistakes or deviations, and to ensure the safety of the rules included by the codes and regulations.<sup>23</sup>

The assessment of control by this independent institution enables it to practice thorough control; its independency makes it a watching agent tending to fairly and squarely judge the financial issues and gives them

---

<sup>22</sup> - François Chauvel, *L'essentiel des finances publiques*, op, cit, p92.

<sup>23</sup> - غازي عنابة، مرجع سابق، ص 225.

strength and rigor. The importance of this control appears in independency comparing to the other types of control.

**Conclusion:** the increase in the government's activity economically and socially has led to a growth in public expenditures causing different countries seek qualification in using its available resources through adopting budget oriented by outcomes to manage the government's finance to achieve efficiency, competence and economy in different aspects of expenditure through determining priorities and avoiding the unnecessary spending aiming at the public expenditure rationalization. Under the budget oriented by outcomes, the public budget cycle is considered indispensable in setting orientations and big options of the public budget that count on the analysis of the economic and financial environment of the government based on estimating the economic situation of the state and adopting programming way represented in the appreciation of the medium-term public revenue as well as determining the economic objectives of the budget. The control of the public budget implementation is very important to ensure transparency and credibility of the execution of the processes related to public spending through taking into consideration the laws and regulations, pursuing the accounting errors and the manipulation as well as ensuring that the money was spent for the pre-determined purposes; and assessing the public spending performance about qualification, efficiency and economy based on goals and indicators already made to evaluate public spending programs in view of the maintenance and rationalization of public money.

### **Bibliography:**

- 1- السيد عبد المولى، المالية العامة، دار المعارف المصرية، الإسكندرية، 1979.
- 2- باهر عتلم، سامي السيد، المالية العامة ودور القطاع العام في تحقيق الرفاهية الاقتصادية، القاهرة، بدون تاريخ نشر.
- 3- حسن عواضة، المالية العامة، ط6، دار النهضة العربية، بيروت، 1983.
- 4- حسين الصغير، دروس في المالية والمحاسبة العمومية، ط1، دار المحمدية، الجزائر، 1999.
- 5- حسين مصطفى حسين، المالية العامة، ديوان المطبوعات الجامعية، الجزائر، 2001.
- 6- غازي عناية، المالية العامة والتشريع الضريبي، ط1، دار البيارق، عمان، الأردن، 1999.

- 7- محمد رفعت عبد الوهاب، الإدارة العامة، دار الجامعة الجديدة، الازرطة، مصر 2008.
- 8- محمد عباس محززي، اقتصاديات المالية العامة، ط4، ديوان المطبوعات الجامعية، الجزائر، 2010.
- 9- محمد عبد المنعم عفر، أحمد فريد مصطفى، الاقتصاد المالي الوضعي والإسلامي بين النظرية والتطبيق، مؤسسة شهاب الجامعة، مصر، 1999.
- 10- محمد عيسى الفاعوري، الإدارة بالرقابة، ط1، دار كنوز المعرفة العلمية للنشر والتوزيع، عمان الاردن 2008.
- 11- محمود حسين الوادي ، زكريا أحمد غرام ، مبادئ المالية العامة، ط1، دار المسيرة للنشر والتوزيع والطباعة عمان ، الأردن، 2007.
- 12- ميلاد يونس، مبادئ المالية العامة، ط1، منشورات الجامعة المفتوحة، طرابلس، 1994.
- 13- Cyrille Chatail, **Finances publiques**, édition paradigme, publications universitaires Orléans, France, 2004.
- 14- François Chouvel, **Finances publiques**, 11emeédition, Gualino éditeur, EJA, paris, 2008.
- 15- François Chouvel, **L'essentiel des finances publiques**, 5<sup>eme</sup>édition, Gualino éditeur, EJA, paris, France, 2004.
- 16- Gil desmoulin, **Finances publiques de l'état**, librairie Vuibert, paris, France, 2008.