

Mechanisms to eliminate corruption by controlling the implementation of Public budget.**Ghidi abdelkader** * ¹¹ Univ Msila (Algeria), abdelkader.ghidi@univ-msila.dz

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Abstract:

In order to achieve the objectives and not to manipulate expenses and incomes in administrations, there should be a control to get along with all phases of the budget, and the approval, execution and control of the integrity of the financial plan implementation from expenditure according to the decision of its budget. This control, which aims to verify the use of the funds allocated for the purposes for which it is allocated, with the detection of mismanagement and exploitation, as well as increasing spending, where there are municipalities which suffer from budget deficits, and remains unable to generate local development despite the fair distribution of Algerian wealth. This research intend to define the meaning and forms of corruption and the most important deterrent laws

Keywords: Financial; control budget; manipulation; administrative; corruption.

Jel Classification Codes: P34,H61,D73.

*Corresponding author.

1. INTRODUCTION

The extent to which the ruler's objectives are applied by covering the budget is directly related to the integrity of the accounting rules and the laws regulating them, as the oversight aims to establish a spirit of rigor to achieve justice by deterring all those who tampered with the income and expenses of local groups.

Hence, it can be proven that the effectiveness and rigor of control is mainly due to its familiarity with all aspects and stages of budget formation, with acknowledgment of errors, in addition to deterring its perpetrators legally, which requires avoiding them in the future. But familiarity with these aspects cannot determine its effectiveness, as determining what is directly related to the extent to which the stated objectives are achieved or the ability of supervision to frame and establish integrity, and thus the possibility to play an important and essential role for the positive and harmonious process between the expenditures and the corresponding incomes.

This study is considered as a message to the administrative frameworks, whether they are public accountants or the frameworks of the people's councils, guardianship authorities, managers, etc., by monitoring the budget of the departments and agencies, without making serious mistakes that expose the local groups' budget to serious and serious mazes and consequences, which led us to ask questions next:

What are the most important laws that regulate financial control? And how to apply it in light of the existing conditions?

2. Research objectives:

We divided this research into two axes:

Clarify the true meaning in general.

- Highlighting the most important results of corruption and its repercussions on the deterioration of the national economy.

- Highlighting the meaning of financial control.

- Highlighting the importance of financial control to eliminate corruption.

- Study Plan: We have depended on several axes

- 1-The first axis: to clarify the global phenomenon and explain its meanings known in the major countries.

- 2- The second axis: financial control and its importance in reducing administrative corruption.

- 3- The third axis: results, solutions and suggestions.

3- The first axis: There are several effects of administrative corruption, including:

The phenomenon of corruption and administrative and financial corruption in particular is a very widespread global phenomenon with deep roots that takes a wide dimension in which various factors overlap that are difficult to distinguish between them, and the degree of their inclusiveness varies from one society to another. As the phenomenon of corruption has recently gained the attention of researchers in various specializations such as economics, law, political science and social, it has also been defined according to some international organizations until it has become a phenomenon that almost no society or political system is devoid of it. (Mahfouz, In the Meaning of Political Stability, 2006)

Here we shed light on the concept of corruption, its manifestations, its causes, effects and reflections affecting then we review the experience of Iraq in administrative corruption, trying to shed light on the characteristics and exclusion of this experience and the negative

effects resulting from it, then we come to develop the most prominent solutions and objective treatments to reduce the impact of this phenomenon on human societies. including:

3.1 - Political corruption: It relates to the overall financial deviations and violations of the rules and provisions that regulate the work of the political system (political institutions) in the state. Although there is a fundamental difference between societies whose political systems pursue methods of democracy and expanding participation, and between countries in which governance is inclusive and dictatorial, the common factors for the spread of corruption in both types of systems are the pattern of corrupt governance (unrepresented among the general individuals in society and not accountable) Effective by them) The manifestations of political corruption are: totalitarian and corrupt rule, loss of democracy, loss of participation, corruption of rulers and the rule of the state system over the economy and widespread patronage.

3.2- Financial Corruption: It is represented by the overall financial deviations, violating the financial rules and provisions that regulate the administrative and financial workflow in the state and its institutions, and violating the instructions for the financial control bodies such as the Central Authority for Financial Supervision to examine and monitor the accounts and funds of the government, public authorities, institutions, and companies, and manifestations of financial corruption can be observed in: Bribery, embezzlement, tax evasion, land allocation, favoritism and favoritism in job appointments. (Mahfouz, In the Meaning of Political Stability, 2006)

3.3- Administrative corruption: It relates to the manifestations of corruption and administrative, functional or organizational deviations and those violations issued by the public employee while performing his duties in the system of legislation, laws and regulations and the system of individual values that do not amount to reform and fill the vacuum to develop legislation and laws that seize the opportunity to benefit from the gaps instead of pressing on Decision makers and lawmakers to review and update constantly. Here the manifestations of administrative corruption are represented in: lack of respect for the times and times of work in attendance, leaving or spending time reading newspapers and receiving visitors, refraining from performing work or laxity, laziness, lack of responsibility, disclosure of job secrets, and departure from teamwork.

Indeed, the manifestations of administrative corruption are multiple and interrelated, and the spread of one of them is often a reason for the spread of some other aspect.

3.4 - Moral corruption: represented by the overall ethical and behavioral deviations related to the employee's personal behavior and behavior. Such as carrying out acts of shame in the workplace, or combining the job with other external work without permission to manage it, or using the authority to achieve personal goals for him at the expense of the public interest or practicing favoritism in its social form called (personal favoritism) without regard to considerations of competence and merit. (Mahfouz, In the Meaning of Political Stability, 2006)

4 -Causes and Implications of Corruption:

Corruption has many causes and repercussions that can be observed politically, economically and socially, but this does not mean that corruption is limited to the existence of these three factors but rather for the purposes of scientific research and the importance of these factors in the structure and composition of society can monitor these causes.

With regard to the political aspects and causes inherent in the phenomenon of corruption, it can be said that various factors behind the prevalence of this phenomenon are consistent with its severity and degree directly with the growing phenomenon of corruption, including the

lack of an effective political system based on the principle of separation of powers and their distribution in a more appropriate way, i.e. the absence of a state of political, legal and constitutional institutions and when This level shows the absence of the self-motivation to fight corruption in the absence of the state of institutions and the rule of law and legislation under the weight of the threat of death, kidnapping, marginalization and job exclusion. There is another factor related to the extent of the weakness of democratic practice and freedom of participation, which can contribute to the spread of the phenomenon of administrative and financial corruption, as the prevalence of the state of political tyranny and dictatorship in many countries contributes directly to the growth of this phenomenon and then the political system or political establishment loses its legitimacy in power and its decisions become Authoritarian away from transparency, as well as freedom of activity of civil society institutions. (Fadel, 2008)

The phenomenon of corruption can also take its extent and reach its levels in light of the lack of independence of the judiciary, which is also linked to the principle of separation of powers, as it is observed in most developed and democratic countries the independence of the judiciary from the work and performance of the political system, which gives wider effective dimensions to the government or political system represented by good and rational governance Thus, the independence of the judiciary is a necessary and important principle that derives its importance from the existence of an independent and impartial judicial authority that exercises its work in a just manner and has a deterrent power exercised throughout the society without discrimination. Here, this deterrent authority is considered one of the most important ingredients for the judicial authority to take its role in spreading justice and equality among members of society.

Another factor that can contribute to the spread of corruption is the lack of awareness (political awareness) and the lack of knowledge of the administrative mechanisms and systems through which power is exercised. It is a matter of experience and competence of the State Department.

In addition to these political factors and causes related to the phenomenon of corruption, other economic factors, including: the absence of economic efficiency in the state, as most economic operations are suspicious or commercial deals resulting from brokerage operations in which financial corruption occupies a large area, which will be reflected in one way or another at the level of And the structure of the national economy, As these operations will affect the progress of the project implementation process and, consequently, the production process. On the other hand, the level of ignorance, backwardness, and unemployment constitutes a decisive factor in the spread of the phenomenon of corruption, as the lack of cultural awareness remains inherent or committed to bribery. The weak wages and salaries are directly proportional to the increase in the phenomenon of corruption.

Through these direct and indirect economic factors and causes of the phenomenon of corruption, some economic impacts related to that phenomenon can be monitored in general **including:**

Corruption contributes to the low efficiency of public investment and the weakening of the level of quality in the public infrastructure, due to bribes that limit the resources allocated to investment and misdirect or increase their cost.

Corruption has a direct impact on the size and quality of foreign investment resources. At a time when developing countries seek to attract foreign investment resources due to the potential for these skills transfer and technology transfer, studies have shown that corruption weakens these investment flows and may disrupt them, which could contribute to Decreased

tax productivity, and consequently, the indicators of human development decline, especially with regard to education and health indicators.

Corruption is linked to the deterioration of the income and wealth distribution situation, through the influence of the powerful to their privileged positions in society and in the political system, which allows them to monopolize the largest part of the economic benefits provided by the system in addition to their ability to accumulate assets on a continuous basis, which leads to widening the gap between this elite and the rest of the community. (Fadel, 2008).

The phenomenon of corruption can also grow and increase due to social factors affecting the structure and composition of human societies and the coordination of prevailing values, as social customs and traditions and their validity play a role in the growth of this phenomenon or its uprooting from its roots. These customs and traditions are also linked to the prevailing tribal relations in society, and the administrative and institutional organization. It has a prominent role in evaluating the phenomenon of corruption by working to activate the administrative system and setting appropriate controls for the work of this system and strengthening the institutional framework associated with creating cooperation and positive interaction between the individual, society, individual and the state based on a dialectical relationship that b On the basis of a positive appetite building contributes to the development and community service., And there is another factor that is not less important than the above factors is the lack of confidence in the application of humanitarian ideals.

Through these causes and effects related to the phenomenon of corruption, we can shed light on the experience of Iraq in administrative corruption, and the extent of the behavior of this phenomenon from its inception until the present time and its most important causes and repercussions, leading to the establishment of plans and ways to reduce this epidemic phenomenon in societies in general. (Fadel, 2008)

5- RESULTS AND DISCUSSION

Table No. 01: Algeria's rankings in the Corruption Perceptions Index issued by Transparency International

2011		2010		2009		2008		2007		2006	
R	M	R	M	R	M	R	M	R	M	R	M
2.9	112	2.9	105	2.8	111	3.2	92	3	99	3.1	84

2017		2016		2015		2014		2013		2012	
M	R	M	R	M	R	M	R	M	R	M	R
3.4	115	3.4	108	3.6	88	3.6	100	3.6	109	3.4	105

(www.transparency.org, 2017)

Tables analysis:

As Algeria in 2005 ranked 97th high, and in 2006 it ranked 84th, but after several years passed i.e. 2012 it ranked 105th, and in 2017 it ranked 115th, which indicates that it retreated slightly.

Where we found that the UAE is the best Arab country in anti-corruption efforts followed by Qatar, the findings of the annual report of Transparency Organization, which said that the dangers facing democracy in the world are growing every day. Countries are corrupt with a score of (88 points), while Somalia ranked last (180) with a score of (10) points. The report indicated that the United States fell four points on the Global Corruption Index in 2018,

graduating from the list of top 20 countries for the first time. Since 2011, she is ranked 22nd with 71 points, said Zoe Reiter, representative of the organizer Of the United States that it is a warning bell about the need to address the conflict of interest and influence over the private sector and the widening gap between the rich and the poor.

On the Arab level, Somalia was the most corrupt, ranking last (180), preceded by Syria and Yemen, where the two countries participated in the center (178), while the UAE occupied the 23rd position, with a score of (70 points), making it the least corrupt Arab country. (Al-Jabri)

According to the report, Egypt and Morocco's performance in fighting corruption has improved in 2018, as they each made three points compared to the 2017 index. The report said that the Moroccan government has allowed access to legal information after years of repeated calls by civil society groups. Despite the fact that Egypt, despite its progress of three points compared to the index of last year, the improvements that have taken place on the ground remain few, as Egypt faces serious corruption issues. (Al-Jabri M. A., 2008)

The report added that civil society organizations are targeted by the Egyptian government by preventing their members from traveling, in addition to constantly arresting activists. And the Administrative Control Committee was the main body to investigate corruption cases in Egypt, has returned some of the state's assets and adopted a strategy to combat corruption within. According to Transparency International's report, political corruption is the main challenge in the MENA region, despite the efforts of governments to fight corruption. The report adds that many Arab governments are affected by their policies, their budgets, and their money banks are influenced by influence. Personalities working on their personal interests at the expense of citizens. Also, without political will working to combat corruption in the public sector, the countries of the Middle East and Africa abort the rights of their people. (Al-Jabri M. A., 2008)

As for Jordan, the Emirates, Qatar, and Lebanon, they were classified among the countries that should be monitored in the coming years, as Transparency Organization described them as "relatively stable countries, but given their geographical or economic status, they are in the spotlight." The report said that the progress of Qatar and the UAE over the rest of the other countries in the region is more related to the effectiveness of public administration, statistical capacity, the level of human development, GDP, health, and education, but despite the strength of the two countries, the UAE and Qatar lack democratic institutions And respect for rights.

This links the will to eliminate corruption to the political will of the existing ruling class in Lebanon. The recent elections raised concerns about funding political parties and mismanaging the electoral process. After six months of the elections, Prime Minister Saad Hariri failed to form a new government in a highly polarized country.

As for the countries of Syria, Libya, Yemen, and Iraq, they rank late in the index, due to the challenges of instability, terrorism, war and conflict taking place in them. According to the report.

And in Berlin, January 29, 2019 - the Corruption Perceptions Index 2018, released today by Transparency International, revealed that the continued failure of most countries to reduce corruption effectively contributes to the aggravation of the world's democracy crisis.

"Corruption is taking its toll on democratic systems, little by little, eventually leading to a vicious circle, in which corruption weakens democratic institutions and, in turn, because of their weakness, they become less able to combat it," added Moreira.

The Corruption Perceptions Index 2018 is based on 13 polls and assessments of corruption conducted by experts to determine the degree of corruption in the public sector in 180

countries and territories, by assigning a score between 0 (most corrupt) and 100 (most fair) (www.transparency.org, 2017)

Table No. 02: List of Arab countries according to the results of the Corruption Perceptions Index for the year 2018: the list issued by Transparency International.

country	turque	iran
Rank	78	138

Iran ranked 138th, and Turkey ranked 78th, in the Transparency International Corruption Index. The organization's report said that levels of corruption in Turkey increased due to the decline in political and civil rights and attempts to weaken accounting institutions.

Year	Country	Freedom Index	Consumer Prices
2013	Turque	61 to 32 Decreased	50 to 41 Decreased
2018	iran	To 28 Decreased	45 to 50

<https://www.transparency.org/news/2018>

The consumer price index in Turkey has decreased since 2013 from 50 to 41, and in the same period the freedom index in Turkey decreased by almost half, as the number of points decreased from 61 to 32, and Turkey moved in the freedom index for this year, from its classification as a "partly free" country to "Iran is not free." As for Iran, its rating fell to 138th in the 2018 index, after it was 130th in the 2017 index, and while Iran scored about 30 points in the 2017 index, the number of points decreased in 2018. Up to 28.

6- The second axis:

6.1- The concept of financial control:

Financial supervision is not different from other forms of oversight of administrative activity, as it contains several aspects that distinguish it from other multiple forms of control. Public administration aims to protect public finances, both income and spending. Public financial control is extremely important, so any abuse or neglect of public money leads to bad results. The development of the country led to an increase in its expenditures, and since the scarcity of financial and economic resources is considered one of the most important problems facing most countries, especially developing countries, it did not appear to undertake a process of monitoring the use of these resources and capabilities so that they can allocate and distribute them fairly in order to achieve an economic and social balance .

6.2- The objective of the financial control process: The most important principles on which financial supervision is based are the regularity and performance of that activity in accordance with the plans laid down and within the framework of the established policy to achieve the specified goals without prejudice to the individual rights of individuals and the attack on public freedoms. The control objectives have also evolved according to the development of countries, as there are traditional and other modern and sophisticated goals, which are discussed in the following two branches:

6.3- Traditional goals: These goals revolve around regularity, and they are among the oldest goals that have been censored and the most important of them can be mentioned:

- Ensure the integrity of the accounting operations for which public funds were allocated and verify the correctness of the books, records and documents.
- Ensure that the monetary units do not exceed spending and the approved appropriation limits, with what is required from reviewing the documents leading to disbursement and to

verify the authenticity of the signature of the client authorized to accredit.

- The financial inspection process, which is carried out by an administrative device of the Ministry of Finance.

7. Modern objectives of control:

- Ensure that the information, systems and procedures used are sufficient.

The extent of the administration's commitment to implementing the budget in accordance with the approved policy.

A statement of the effects of implementation on the level of economic activity and its trends.

- Linking the implementation with its spending and the consequences of this implementation.

The principles underlying financial control:

Budget control or financial control is subject to a set of principles and principles that distinguish it from other types of control and are unique to others. These principles may be limited to the following:

Financial operations are subject to a set of procedures known as the debt cycle, which precedes and contemplates every financial process, whether it is related to revenue or spending.

Limit each step to the review without taking any action before ensuring the integrity and correctness of the previous procedures.

7.1 - Types of financial control: Internal control is the control exercised from within the organization itself. According to the traditional division, he divided the control into an administrative control that aims to control the disbursement of revenues and the implementation of expenses, and it also considers the practice of management on its own as an internal control, and for this purpose private bodies and departments have spoken. Hence, this type of control is the first step to which the budget of the local communities is subject, by way of the administration controlling its work, but is it true that the administration is monitoring itself? And how to materialize this censorship?

- From here we conclude that it cannot be fully realized without having the ingredients for its success, the most important of which is the efficiency of internal control systems represented in the speed of detection of violations and stimulating the responsibility of those responsible for them, in addition to providing administrative and financial expertise through continuous training.

7.2 - Administrative Control: The Ministry of Finance undertakes administrative control over budget implementation, whereby chiefs from government employees monitor their subordinates, as well as control employees of the Ministry of Finance through financial controllers and account managers on expenses operations that are instructed to be paid by specialists or their representatives.

7.2.1- Administrative control from a practical point of view: Administrative control is carried out from a practical point of view in two basic ways:

Substantive control: Means the president moving to the workplace of the subordinate to ensure that he carries out his work accurately. For example, the director of public finance moves to the offices of heads of departments and the head of the department to the offices of heads of departments and head of the department to the offices of all his employees, and so on.

7.2.2- Control on the basis of documents: Here the president does not move to the workplace of his subordinates but examines their work through reports, documents and files, and this method appears easier in practice from the previous method (substantive control) as the move of the president to the workplace of his subordinates It may lead, especially in

developing countries, to work discipline and payment on a temporary basis, which negatively affects the workflow and does not achieve effective control over the implementation of the state's budget. Therefore, most countries take the second method, which is control on the basis of documents.

7.2.3- Administrative control in terms of timing: Where administrative control in terms of timing is divided into two parts:

- Previous Control: Represents the largest and most important part of the administrative control and its task is not to spend any amount unless it is in accordance with the financial rules in force, whether they are budget rules or the rules established in the various administrative regulations, and the Finance Law stipulated that account managers and chiefs should abstain And their representatives for marking each order to spend an amount if there was no provision in the first place or resulted in the implementation of the disbursement exceeding the allocations in a specific section of the budget or transfer of credit from one section to another also this law also stipulated that the financial officials of the administrative apparatus of the government and units a Economic and units of local governance to inform the Ministry of Finance and the Central Auditing Organization any financial offense.

- Subsequent oversight: on budget implementation: intended for subsequent administrative oversight of the accounts, summarized in preparing monthly, quarterly, and annual accounts. The financial controller in each ministry or department, on the occasion of its preparation, examines it to ensure the integrity of the financial position of the ministry or the department and reviews various books of accounts and sets On all this, a report he sends with the accounts to the General Directorate of Budget in the Ministry of Finance also includes, besides oversight of the accounts, oversight of the treasury and stores to ensure that no embezzlement or violations occurred.

8- Legislative Oversight: Parliaments in democratic countries directly assume legislative oversight over the implementation of the state's general budget. If the councils are the ones that approve the state's budget, it is natural for them to be granted the right to monitor their implementation to ensure the integrity and validity of their implementation in the way they were approved and approved, and divided Into two :

8.1- The contemporary phase of budget implementation: The Parliamentary Financial Affairs Committee is concerned with legislative oversight, which is the "Economic and Financial Affairs Committee" that has the authority to request the necessary data, documents and documents on the implementation of the public budget during the fiscal year. If it is found that there is any violation of the financial rules for the implementation of the budget, It has the right to submit questions and interrogations to the competent ministers on how to implement the budget, but also to move political responsibility against anyone who is found guilty of committing a violation of the financial rules related to the functioning and implementation of the budget.

- The post-execution phase of the budget: This stage relates to the presentation of the final account for the fiscal year ending its discussion, approval and issuance, either in the form of a law or in the form of a decision by the head of state. (zozoaz7.blogspot.com)

- Independent Control: This control is considered the most effective type of control and is intended to monitor the implementation of the state's general budget through an authority independent of both the administration and the legislative authority whose mission is limited to controlling the budget implementation and ensuring that expenditures and revenue operations have been carried out as issued by the authority authorization Legislative and in accordance with the financial rules established in the state, and are based on two main forms:

First: After the accountants submit the accounts of the different ministries and departments to the court, they distribute those accounts to their departments to carry out their examination and review to ensure their safety and not violating the legislative authority's approval of the budget or their violation of the applicable financial rules. If they judge the integrity of those accounts, they issue their ruling to absolve the accountant's liability. If the accounts are not valid, there are two things:

A- That the accounts have an increase in revenue or a decrease in the expenses previously estimated, and here the court issues its ruling that the accounts are in excess, i.e., the accountant is acquitted.

B - That the accounts have a deficit as a result of a lack of revenue or an increase in the expenditures previously approved, in which case the court issues its ruling that the accounts are in a deficit, i.e. convicting the accountant and he is obliged to return the amounts of the deficit to the state treasury and it can be executed on his funds by force without any standing measure for this implementation and the accountant has the right of appealing the court ruling by seeking reconsideration, and if it proves that he is responsible for it, then his responsibility for this deficiency is discarded, as in the case of spending on the basis of false papers, for example.

Here the control of the court is on the accounts themselves and not on the accountants, and from this it is called the Court of Accounts, and the jurisdiction of the court is limited to the work of accountants and has no authority over the actions of the administration.

Second: The court, as a technical body, is preparing an annual report that includes what it discovered from violations issued by the ministries or their employees during the exercise of its work and submitting it to the head of state, who in turn orders it to be distributed to members of the legislative authority so that they can accordingly discuss the final account of the state effectively. In addition to this, the Court of Auditors also undertakes all investigations and research required of it by the legislature related to issues of revenue and public expenditures.

9- Financial and Accounting Control: It means that the Accounting Council monitors the revenues and expenditures included in the state's accounts to ensure proper implementation without committing any breaches of the financial rules, auditing pension and social insurance accounts, examining decisions related to personnel affairs, checking settlement accounts, advances, loans and credit facilities, monitoring stores and reviewing The final accounts of companies and public sector establishments, by examining records, books, collection and exchange documents, detecting incidents of embezzlement, neglect and financial irregularities, and examining their causes and means of meeting them in the future.

9.1 - Technical Control: The Accounting Council has the ability to evaluate the actions of supervisors on public bodies and their companies with regard to the work of management and organization, as these actions can be financially and accounting sound, but they are technically specific because they take into account the organization of work in an acceptable economic manner, which requires its review of cost accounts. The actions of these bodies, reviewing the results of their actions, determining the return from them and evaluating this return economically in light of what was previously defined in the general economic plan, meaning that one of the tasks of the Accounting Council is to follow up the implementation of the general budget in terms of financial and accounting as well as the A technique to ensure that the results of the spending are consistent with the desired results for him without wasting or wasting, and the agency develops reports for each trio along with annual reports on the results of its actions and responsibilities (zozoaz7.blogspot.com, 2021)

According to all the above-mentioned administrative, legislative and independent oversight, it can be said that the Ministry of Finance is the one that usually performs the previous supervision of the exchange, while the Accounting Council carries out the subsequent control of the exchange.

10- The third axis: results and suggestions.

Corruption has become a global phenomenon and a cancer that is rampant in the body of countries as a result of society losing its values and ideals, lack of dedication to the law, imposing respect for all and not spreading the concept of citizenship and the absence of a culture of human rights. It fell and disappeared due to corruption in all its forms and levels. Corruption is everyone's cause and combating it is an activity that concerns everyone as well. In this sense, it is a legitimate, national and moral duty. International institutions such as the World Bank and the United Nations have recognized

And an international transparency organization that corruption is a global challenge and that combating it is only with the concerted efforts of all and mechanisms and agreements have been established for that, and on this basis all state bodies and society segments through civil society associations must stand together to prevent corruption and spoilers, and the deterrent laws are not enough to combat it, Rather, a coherent and integrated strategy must be developed that takes a clear concept of corruption, identifying its factors and causes, focusing on spreading values and ideals, and activating the role of the state in preserving the citizen's right to dignity and well-being in what preserves him and makes him a good citizen in various levels of responsibility. (Moneim, 2016)

Through what we presented earlier, it is confirmed to us that the spread of corruption would disrupt all development programs that governments are working to put in place. For Algeria, the issue of fighting corruption is a priority in the current circumstance, which is marked by the development of a large program to support economic growth to which the state has allocated more than 60 billion Dollars for the period (2005-2009), and most of them are directed to preparing the infrastructure and accomplishing important projects in the public works sector and building housing, which calls for more care to be made to public deals in light of full transparency and the existence of devices to monitor the implementation of projects and fight all forms of corruption, through Strategic setting A long-term process in which everyone from government, public administrations, the business community, the media, and civil society each participates at its level, because the issue of corruption is a complex issue, as its control is carried out according to collective efforts, not individual.

11- Suggestions:

- To suggest measures, especially of a legislative and regulatory nature, to prevent corruption. Assist the public and private sectors concerned in preparing the ethics rules for the profession. To prepare programs that hear the awareness and sensitization of citizens about the harmful effects of corruption.

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