

Government Expenditure Management and Control in Ethiopia

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Abstract

In some developing countries because of weak expenditure management process that have room for an exaggerated request, the spending is likely to be for less priority. In these circumstances, the best reaction would be to improve expenditure budget preparation. Since expenditure management is easy at budget preparation than later during the execution of the budget. This article discussed Public expenditure management and control in Ethiopia. The management and controlling of public financial resources is crucial because society's needs and demands are unlimited whereas resources are limited in nature. The problems and controversial issue related to public expenditure management and controlling are reflected in the budget preparation, approval, execution, and Audit phase of expenditure management cycle. Owing to these problems, this study used non parametric chi-square goodness-of-fit techniques for testing the hypotheses. Therefore, the result showed that there is a problem of linking the work plan with expenditure budget preparation. It is also revealed that purchasing of goods and services is not based on the annual action plan by sectors. In other word, this indicated that there is a problem of budget preparation and execution. On the other hand, In relation to budget approval, the result indicated that Legislature has effective systems of check and balance on public expenditure. The test was also undertaken to check auditor's satisfaction in relation to the support they get to conduct their task. The test result indicated that auditors have a problem of motivation with the financial and material support to carry out audit work to achieve their objectives.. Finally, this paper forwarded the following recommendations: first, there should be further strengthened the program budgeting system introduced by MOFED in 2004. Second, to minimize rush spending, especially, yearend purchasing, it is good to take the experiences of Australia that carries over up to 10% of the remain expenditure to the next fiscal year. Third, the national anti corruption institution should further strengthened in relation to expenditure management and control. Finally it is better for the legislature to reconcile what is reported and what is actually happened at the grass root level. In addition, the auditors should be properly encouraged to do their job effectively and efficiently.

Keywords: Public Expenditure management, Growth and transformation plan, legislature, Executives and Auditors

1.0 Introduction

Every country's Government needs financial resources to carry out the responsibility assigned by its people. Specially, in public sectors, these financial resources can be raised by either through tax or non-tax instruments. Unless these financial resources are effectively and efficiently used for the intended purpose, generating of all these sources will have their own disincentive effect in the performance of the economy. To perform these, countries are advised to use Public expenditure management and control systems in appropriate manner. In support of this, the working paper by Alemayehu Geda and Dawit Birhanu (2011) confers that government expenditure in Ethiopia is increasing. However, public revenue as a percentage of GDP has also slow down in recent years. Therefore, proper allocation of available financial resources, efficient management of these resources is inevitable to the economic growth of Ethiopia.

Public expenditure management and control is a powerful tool in Public financial management for allocating scarce resources to different programs of every country. As cited by (Jan Isaksen et. al., 2007), expenditure management and control is a process that consists of: the preparation of the budget by Administrative body based on the priorities set; the approval of the budget by the legislature; execution of the budget during the year and the final Auditing by the auditor. Hence, expenditure management processes are not systems which is mechanically run by legal frameworks and rules once established. They are more likely organic processes comprises of different rules, regulations, approaches and methods over time.

The management and controlling of government financial resources is crucial because societies need and

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demands are unlimited whereas financial resources are limited in nature. Expenditure management process is most important political, bureaucratic, technical procedures of expenditure budget making and implementation decisions undertaken during the fiscal year. The process needs discussion and negotiations among various stakeholders' like: the parliament executives and various relevant parties. The problems and notorious issue related to public expenditure management and controlling are reflected in the budget preparation, approval, execution, and audit phase of expenditure management cycle. Owing to these problems, the main objective of this study is to assess expenditure management and control in Ethiopia by testing the hypotheses listed under the methodology section of this article.

Nowadays Ethiopian government is investing in various infrastructures like the renaissance dam, railway, building of condominiums and roads to accelerate the growth and development of the country. To achieve these, Ethiopian government implemented the Growth and Transformation Plan (GTP). According to the base case scenario of Growth and Transformation Plan (GTP) by the end of the GTP period (2014/15), that total government spending will reach Ethiopian Birr (ETB) 201.1billion, up from its ETB 71.3 billion in 2009/10. This study will provide important information for the usages of limited public financial resources. The rest of this article is structured as follows: Following section one is section two which deals with Literature review. Section three discusses methodology of the study. Results and discussions are presented in section four. Finally Section five concludes and suggests policy recommendation of this article.

2.0 Literature Review

More governments in the world are forced to spend more than their economic capacity can maintain, in order to continue finance old programs even when new priorities are judged to be more urgent, and to pay the rising expenses of inefficiently-operated departments (Allen Schick, 1999). He stressed that In addition, many developing countries face special problems in managing public finance. Owing to this problem developing countries exert their effort in the allocation of scarce financial resources to different sectors through Effective expenditure management and control process.

Therefore, it is one of the most important decisions made by various levels of government. Hence, the level of acceptances, the quality of the decisions, depends on the basic principles of budgeting and the features of budget process used.¹ Expenditure management process should be well integrated with other activities of the government. This is because; planning and management functions are important in providing proper financial and program decisions that resulted in the improvement of the use of public funds. To implement effectively, various parties will involve in the process. Such as: administrators of various government institutions, legislature, the citizens, civil society organizations can suggest their needs and priorities. Therefore, it provide as a positive force in maintaining good public relations and enhancing citizens' and other stakeholders' overall impression of government.²

Simple exercising of balancing expenditures with revenues is not the objectives of Budget process. However, it is strategic in nature, about a multi-year financial and operational plan that allocates resources based on the identified goals. A good expenditure management process move beyond the usual concept of line item expenditure control, providing incentives and flexibility to managers that can lead to improved program efficiency and effectiveness. However, experience shows that a key challenges in government budgeting is to link an appropriate balance between planning and budgeting process.³

The expenditure management is the primary policy making tool of any government. It is the means by which the government's strategic objectives for a country are translated into services, programs and activities that meet the social and economic needs of its citizens. However, simply having an annual expenditure budget is usually not enough to ensure that government's objectives are met. Due to this fact many countries have introduced strategic and medium-term budget planning processes.

As cited by Judith Streak (2003), the budget cycle is made up of the major events or stages in making decisions about the budget, and implementing and assessing those decisions. The specific characteristics of the budget cycle differ from country to country. Nonetheless, in most countries, the budget cycle is likely to have four stages.

¹ The Government Finance Officers Association (1999) Recommended Budget Practices: A framework for Improved state and local government budgeting, National Advisory Council on state and local budgeting

² ibid

³ ibid

Table 1. Expenditure management and control cycle

Stage	Budget	Description
Stage 1	Formulation of budget	Based on the priority set, Executives will prepare expenditure budget.
Stage 2	Approval of the budget	The proposed expenditure budget may be either debated, altered, or approved by the legislature
Stage 3	Execution of the budget	The actual implementations of expenditure budget
Stage 4	Auditing	The actual Public spending of the expenditure budget is evaluated for effectiveness.

Source: (*Judith Streak* www.idasa.org.za).

2.1 Executive Budget preparation process

In budget preparation, from a microeconomic or macroeconomic perspective, well consideration of the public expenditure planning and preparation system is vital, not just to exaggerated the proposed spending but to be able to advise policymakers on the feasibility and desirability of specific budget proposals. Because it is much easier to control government expenditures at the "upstream" point of budget preparation than later during the execution of the budget (Potter et. Al, 1999). To understand the budget preparation process in a given country, it is important to:

- a. know where to find the rules governing the budget preparation process;
- b. From those rules, identify who has the responsibility for what elements of the budget preparation process; and
- c. assess the basic soundness by judging the budget preparation system against certain internationally accepted standards or "budget principles";

As cited by Leulseged Ageze (2001) following the principle that budget should comprehensively manage public expenditure in all stages of review, approval and appropriation a comprehensive budget is prepared and presented every year. Executive Budget preparation at the federal Ethiopia has to pass through the following stages where its principal tasks are related to each other. (6) The stages are:

1. preparation of the budget,
2. Subsidy budget notification,
3. Budget Call,
4. Request of the budget,
5. Preparation of the Recommended Budget.
6. Recommendation of the budget.

The timing of each phase of the budget process varies from one jurisdiction to another and some times, from year to year. As national level, developments of budget proposal typically begin approximately 18 months before the budget is to take effect. In state and local governments, the lead time is typically shorter: the development of proposal usually begins at least 6 to 12 months before the budget take effect. (Nice, 2002) According to (Anwar Shah, 2007) "expenditure budget preparation is often viewed as a predominantly an executive role and includes the planning, sometimes referred to as pre-preparation, and the linkage of plans through a Medium- Term Fiscal Framework (MTFF) to Medium –Term Expenditure Framework (MTEF) for annual budget, establishment of priorities and resource spending envelops."

In order to prepare a proper budget, three preconditions were recommended by Anwar S. (2007) as follows:

1. The preparation process has to consultative and participatory in order to ensure ownership to both the process and the approved budget;
2. A systematic process of prioritization of programs and expenditures, which is based on informed choices, must take place.
3. Planned outputs, activities, and expenditure allocations in the annual work plan and budget estimates must be realistic, and achievable

2.2 Budget Approval

As indicated from table one of this paper, Approval of the budget is the second stage of the budget cycle. It starts after executives prepare the budget and proposed to the legislature. The legislature then discusses the budget, which can include public hearings and votes by legislative committees. The process ends when the budget is adopted by the legislature, either intact or with amendments. The budget also can be rejected by the legislature

and, in some countries, replaced by the legislature's own proposal.¹ Effective participation by the legislature in the process of budgeting establishes checks and balances that are critical for accountable and transparent government and to provide efficient public services delivery. (Wehner & Winnie Byanyima, 2004).

In an ideal world, the legislature has enough time and necessary resources to assess the proposed spending by executives and make adjustment. However, in practice, the political system of a country, legal framework for the budget process may obstruct the impact the legislature can have on the budget. Many legislatures also are hampered by their lack of staff and budget expertise. Nevertheless, these constraints do not close off all options to the legislature. They can engage in budget issues by holding hearings, establishing special committees, requesting information from the executive branch, or having public debates. (Ibid)

Budget Execution

As indicated from table one of this paper, an execution of the budget is the third stage of the budget cycle. As cited by (Isaksen et. Al., 2007), the parliamentary decision on the annual expenditure budget ends the budget preparation stage. The following stage, 'the execution of the budget', is when the decisions are implemented in terms of actual financial allocations. Budget execution is the phase where resources are used to implement policies incorporated in the budget. It is possible to implement a well-formulated budget; it is not possible to implement well a badly formulated budget. Good budget preparation comes first, logically as well as chronologically. However, budget execution processes do not come down simply to mechanisms for ensuring compliance with the initial programming. (Salvatore Schiavo-Campo and Daniel Tommasi, 1999). Changes should be accommodated in a way that is consistent with the initial policy objectives to avoid disrupting the activities of agencies and project management. Successful budget execution depends on numerous other factors as well, such as the ability to deal with changes in the macroeconomic environment, and the implementation capacities of agencies (Ibid).

1. The implementation stage of the expenditure management process is mainly in the hands of the executive. The finance ministry or treasury usually plays a leading role in assuring that funds are apportioned to spending departments in line with the approved budget. However, this is not always the case. Sometimes, in particular in many developing countries, cash availability constraints might lead to certain expenditures being cut below voted amounts. Sometimes, funds might be shifted to purposes other than those that were approved. In some cases, this happens at the cost of spending on social services or very critical sectors. These decisions need to be made in a transparent manner and should be subject to the same scrutiny carried out at the budget formulation stages (Wehner & Winnie Byanyima, 2004). Hence, budget execution calls for:
 - a. ensuring that the budget will be implemented in conformity with the authorizations granted in the law, both in the financial and policy aspects;
 - b. adapting the execution of the budget to significant changes in the macroeconomic environment;
 - c. resolving problems arising during implementation; and,
 - d. Managing the purchase and use of resources efficiently and effectively.

A budget execution system should ensure compliance with budgetary authorizations and should have adequate monitoring and reporting capabilities to be able to identify budget implementation problems promptly while giving flexibility to managers. (Salvatore Schiavo-Campo and Daniel Tommasi, 1999)

2.4 Auditing

As indicated from table one of this paper, Auditing is the last stage of the budget cycle. Subsequent to the execution of the expenditure management process, Government financial statements and accounts are checked by an independent audit institution, such as the general auditor. In various countries, the audit of accounts is followed by the consideration of audit findings by the legislature (Rick Stapenhurst, et. Al, 2012). If the process is effective, any recommendations based on audit findings are reflected in upcoming expenditure management process, therefore permitting for constant progress in public spending and public financial management. (Stapenhurst, 2004),

According to Havens (1999), the following elements are the benefits of effective auditing for public expenditure control:

1. Determine the reliability of reports on budget execution and other financial data;
2. Provide reliable data about program results as a basis for future adjustments in budget allocations;
3. Identify instances and patterns of waste and inefficiency that, if corrected, will permit more economical use of available budget resources;
4. Detect irregularities involving the misuse of public funds and identify related weaknesses in management controls that may imperil the integrity of the organization and the effective

¹. (A Guide to Budget Work. Retrieved on March 2, 2014 from <http://www.internationalbudget.org/resources/guide/part2.html>)

implementation of budgetary and other policy decisions.

2.4.1. Prerequisites for Effective Auditing

The International Organization of Supreme Audit Institutions (INTOSAI) has promulgated standards for the audit of public institutions. These standards are evenly adopted by public institutions around the world, including virtually all SAIs. Anyone who is interested in the auditing function in government is encouraged to obtain a copy of the standards from the INTOSAI Secretariat in Vienna. Among the most important of these standards, the one considered for this study is:

2.4.2. Independence

The independence of the auditing organization is essential to assure that its work will not be biased by any relationship it might have to the entity being audited. This is also necessary for internal audit, whereby the entity responsible must not be part of the finance function of the ministry concerned, but report directly to the senior manager overseeing financial transactions. (Ibid)

3.0. Methodology

3.1. Research design

This study used descriptive method of research design. The researcher gathered facts and practices and interpreted them. Researcher used primary and secondary data in gathering the needed information. Primary data is gathered by questionnaires from the following target population: Legislature, executives and auditors. In addition, secondary data is collected from various sources.

3.2. Sampling techniques

According to Austin Igwe Iyade (2006): A sample size is defined as the subject or part of the entire population of the study from which we select a few objects (people) in the population for observation and then apply what was observed to the entire population of the study. The population of this study is a finite one. This made it possible for the researcher to use the following solvin's formula¹ for determining the sample size.

To get the total number of target population, it is possible to add each target population in the following way:

- Target populations taken from the legislature is one hundred sixty four (170).
- Target populations taken from the executives are one hundred seventy (170).
- Target populations taken from Auditors are eighty (80).

The total target population of the study can be the sum total of each target populations of legislatures, executives and auditors. Therefore, the total target population of the study is $170+170+80=420$

To get the appropriate sample size I.e.

$$n = \frac{N}{1+N(e)^2}$$

Where:

n = is sample

N = total population

(e) = 0.05 or allowance of random error

Therefore, to find the total sample (n) let's calculate based on the above formula

$$\begin{aligned} n &= \frac{420}{1+420(0.05)^2} \\ &= \frac{420}{1+420(0.0025)} \\ &= \frac{420}{1+1.05} \\ &= \frac{420}{2.05} \\ &= 205 \end{aligned}$$

In order to get the sample proportion of each stratum the researcher will use the following formula i.e.

$$\text{Sample proportion (\%)} = n/N = 205/420 = 0.49 (49\%)$$

¹ Roberto N. padua & Rosita De Guzman-Santos (1998) Fundamentals of Educational Research and Data analysis. Katha Publishing Co. inc. P. 35

By using sample proportion, the researcher can compute each stratum sample size and the result is presented in the following table.

Table 2. Proportion of Sample Size.

Target population	Number	%	Sample
legislatures	170	49	83
Executives	170	49	83
auditors	80	49	39
Total	420		205

The questionnaires were distributed to the total sample of 205 respondents based on purposive sampling techniques of probability sampling. The researcher chose the respondents based on their knowledge about expenditure management process. In addition to the primary data collected, the researcher gathered secondary data from books, manuals journals, reports, proclamation, and research papers and in various website. The main sources of secondary data were budget process regulation, manuals, books, journals, reports, proclamation, research papers and various web sites.

3.3. Hypotheses of the study

The following hypotheses are tested based on the data collected by the researcher.

Hypothesis-1

H₀: The Organization's annual expenditure budget is linked with their annual work plan in Ethiopia

H₁: The Organization's annual expenditure budget is not linked with their annual work plan in Ethiopia.

Hypothesis-2

H₀: The entire resources to be purchased in the annual action plan by sectors (organizations) are Practically implemented in Ethiopia.

H₁: The entire resources to be purchased in the annual action plan by sectors (organizations) are not practically implemented in Ethiopia.

Hypothesis-3

H₀: Legislature has effective systems of checks and balances on public Expenditure in Ethiopia.

H₁: Legislature has no effective systems of checks and balances on public Expenditure in Ethiopia.

Hypothesis-4

H₀: Auditors are satisfied with the financial and material support to carry out audit work in Ethiopia.

H₁: Auditors are not satisfied with the financial and material support to carry out audit work in Ethiopia.

3.4. Data analysis

This study used Chi square tests to analyze and test the above four Hypotheses. Since, the following Chi-square test formula provides a way of judging against a set of observed response frequencies with a set of Expected response frequencies.

$$X^2 = \frac{\sum (O_i - E_i)^2}{E_i}$$

Where: X^2 = the value of the random variables

O_i = the observed frequency

E_i = the expected frequency

Source: (Amir D. Aczel, 2008)

4.0. Analysis and Result

This section presents the analysis and results of this paper. Chi square -goodness of- fit is used to support or reject the null hypothesis.

Decision Rule

The decision used under the test of chi square is either to reject or to accept the null hypothesis. If the computed value of Chi-square is greater than the Chi-square table value, there is evidence to reject the null hypothesis¹ this means the alternative hypothesis will be accepted. Therefore, the test result is indicated in the following table. However, using Spss, significance level constantly determined a priori as a rule set at the 0.05 level. Then the decision will be the following

If $p < 0.05$ then reject the null hypothesis, and accept the alternate.

If $p > 0.05$ then accept the null hypothesis.

Hypothesis -1

H₀: The Organization's annual expenditure budget is actually linked with their annual work plan in Ethiopia.

H₁: The Organization's annual expenditure budget is not actually linked with their annual work plan in Ethiopia.

¹ Amir D. Aczel, 2008

Table 4. The responses of The Organization's annual expenditure budget are actually linked with their annual work plan.

Option Of Responses	Observed N	Expected N	Residual	Chi-Square	df	Asymp. Sig.
Strongly disagree	22	20.8	1.3	8.807 ^a	3	.032
Disagree	20	20.8	-.8			
Agree	30	20.8	9.3			
Strongly agree	11	20.8	-9.8			
Total	83					

Source: Own Survey and SPSS result

a. 0 cells (.0%) have expected frequencies less than 5. The minimum Expected cell frequency is 20.8.

Decision

Based on the decision rule, if $p < 0.05$ then reject the null hypothesis, and accept the alternate). Since .032 is less than 0.05 therefore, the null hypothesis (The Organization's annual expenditure budget is actually linked with their annual work plan) is rejected and the alternative hypothesis is accepted with 5% significance. Hence, the result revealed that there is a problem of linking expenditure budget with their annual work plan.

Hypothesis 2

H₀: The entire resources to be purchased in the annual action plan by sectors (organizations) are practically implemented in Ethiopia.

H₁: The entire resources to be purchased in the annual action plan by sectors (organizations) are not practically implemented in Ethiopia.

Table 5. The responses of Practical implementation of purchasing

Option Of Responses	Observed N	Expected N	Residual	Chi-Square	df	Asymp. Sig.
strongly disagree	20	16.6	3.4	32.482 ^a	4	.000
disagree	21	16.6	4.4			
undecided	4	16.6	-12.6			
agree	32	16.6	15.4			
strongly agree	6	16.6	-10.6			
Total	83					

Source: Own Survey and SPSS result

a. 0 cells (.0%) have expected frequencies less than 5. The minimum Expected cell frequency is 16.6.

Decision

Considering the decision rule, if $p < 0.05$ then reject the null hypothesis, and accept the alternate). Now the result of Test Statistics (.000) is less than 0.05 therefore, the null hypothesis is rejected and the alternative hypothesis is accepted with 5% significance. From this result, the researcher concluded that the practical implementation of purchasing is not based on the annual action plan by sectors.

Hypothesis 3

H₀: Legislature has effective systems of checks and balances on public Expenditure.

H₁: Legislature has no effective systems of checks and balances on public Expenditure.

Table 6. The responses of Legislature has effective systems of checks and balances on public Expenditure

Option Of Responses	Observed N	Expected N	Residual	Chi-Square	df	Asymp. Sig.
Strongly disagree	21	20.8	.3	.133 ^a	3	.988
Disagree	20	20.8	-.8			
Agree	22	20.8	1.3			
Strongly agree	20	20.8	-.8			
Total	83					

Source: Own Survey and SPSS result

a. 0 cells (.0%) have expected frequencies less than 5. The minimum Expected cell frequency is 20.8.

Decision

Considering the decision rule If $p > 0.05$ then accept the null hypothesis). Now the result of Test Statistics (.988) is greater than 0.05 therefore, the null hypothesis is accepted and the alternative hypothesis is rejected with 5% significance. From this result, the researcher concluded that the Legislature has effective systems of checks and balances on public Expenditure.

Hypothesis 4

H₀: Auditors are satisfied with the financial and material support to carry out audit work in Ethiopia.

H₁: Auditors are not satisfied with the financial and material support to carry out audit work in Ethiopia.

Table 7. The responses of Auditors satisfaction with the financial and material support to carry out audit work

Option Of Responses	Observed N	Expected N	Residual	Chi-Square	df	Asymp. Sig.
Strongly disagree	6	9.8	-3.8	19.154 ^a	3	.000
Disagree	21	9.8	11.3			
Agree	9	9.8	-.8			
Strongly agree	3	9.8	-6.8			
Total	39					

Source: Own Survey and SPSS result

a. 0 cells (.0%) have expected frequencies less than 5. The minimum Expected cell frequency is 9.8.

Decision

Considering the decision rule, if $p < 0.05$ then reject the null hypothesis, and accept the alternate. Now the result of Test Statistics (.000) is less than 0.05 therefore, the null hypothesis is rejected and the alternative hypothesis is accepted with 5% significance. From this result, the researcher concluded that there is a problem of encouraging Auditors with the financial and material support to carry out audit work to achieve their objectives.

5.0. Conclusion and Policy Recommendation

Expenditure management and control is a process that consists of: the preparation of the expenditure budget by Administrative body based on the priorities set; the approval of the budget by the legislature; execution of the budget during the year and the final Auditing by the auditor. Hence, expenditure management processes are not systems which is mechanically run by legal frameworks and rules once established. They are more likely organic processes comprises of different rules, regulations, approaches and methods over time. This paper tested four hypotheses in relation to expenditure budget preparation, approval, execution and finally audit. The result revealed that there is a problem of linking the work plan with expenditure budget preparation and the practical implementation of purchasing is not based on the annual action plan by sectors. This result is in line with the suggestion by (Potter et. Al, 1999) it is much easier to control government expenditures at the "upstream" point of budget preparation than later during the execution of the budget. In relation to budget approval, the result indicated that Legislature has effective systems of checks and balances on public Expenditure. Finally, the test was undertaken regarding to the Auditors satisfaction with the financial and material support to carry out audit work. The test result indicated that auditors have a problem of motivation with the financial and material support to carry out audit work to achieve their objectives.

Therefore, this paper forwarded the following recommendations: first, there should be further stronger the program budgeting system introduced by MOFED in 2004. So that the extent to which programmes achieve their expected objectives, or "outcomes". Goods or services may be provided economically and efficiently but, if they do not achieve their intended objectives, the resources used will be largely wasted. Second, to minimize rush spending, especially, purchasing of during the end of the fiscal year, it is good to take the experiences of countries like Australia carries over up to 10% of the remain expenditure to the next fiscal year. Third, the national anti corruption institution should further strengthened in relation to expenditure management and control. Finally it is better for the legislature to reconcile what is reported and what is actually happened at the grass root level. In addition, auditors should be properly encouraged to do their job effectively and efficiently.

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