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In circumstances where public needs call for high values of public goods, in continue growth and diversifying, on the one hand, and the state's financial resources do not increase just as fast, creates a gap of pace, which leads to a permanent state of insufficiency of needed resources. This phenomenon is taking place under the conditions in which consciously Government proceeds to prioritizing social needs and, respectively, sizing public spending, according to several criteria, (priority, opportunity, efficiency and effectiveness of public expenditure, quality of public services etc.). The process of allocating budgetary resources aims to achieve the social and economic objectives of the Government. Also to establish the link between resource allocation and policy outcomes is applying new methods of budget management.