

BUDGETARY CONTROL (A COMPARATIVE STUDY IN LIGHT OF LAW 23-07, AND EXECUTIVE DECREE 24-347)

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Abstract:

After the issuance of Organic Law 18-15 relating to financial laws, it was necessary to reform the laws related to it, including Law 23-12 relating to public contracts, Law 23-07 relating to public accounting and financial management, and Executive Decree 24-347 specifying the methods of exercising budgetary control, the latter of which was established for the first time by Executive Decree 92-414 and was reviewed by Executive Decree 09-374, in order to issue its latest organization in the year 2024 mentioned above in line with the new concepts included in Organic Law 18-15 relating to financial laws in the administrative control assigned to the budgetary controller in the text of Article 84 thereof and Article 103 of Law 23-07 relating to public accounting and financial management. In this research paper, we will discuss the most important developments in budgetary control in light of Organic Law 18-15, Law 23-07, and Executive Decree 24-347.

Keywords: Censorship; Budgets; Observer; My Budgets; Previous.

Introduction

Budgetary oversight is classified as a form of administrative control in accordance with Article 85 of Organic Law No. 18-15 on Finance Laws ([Article 85 of Organic Law No 18-15, 2018](#)), as well as Articles 99 and 103 of Law No. 23-07 on the Rules of Public Accounting and Financial Management ([Articles 99 and 103 of Law No 23-07, 2023](#)). Its provisions are further detailed in Executive Decree No. 24-347 of 14 October 2024, which sets forth the modalities for the exercise of budgetary oversight ([Executive Decree No. 24-347, 2024](#)).

This function is entrusted to the budgetary controller in line with the objective-based budgeting approach adopted by the Algerian legislator under Organic Law No. 18-15. Such oversight is preventive in nature, conducted prior to the disbursement of public funds from the State Treasury. Under no circumstances may these expenditures be executed without prior approval from the competent oversight authority, except in cases of exceptional post-facto control assigned to it. This responsibility is undertaken by a department within the Ministry of Finance known as the Budgetary Oversight Service, assisted by financial control units.

Given the critical role of the budgetary controller in detecting irregularities before they occur and in safeguarding public funds against waste and mismanagement, the control exercised must be both prior and preventive. This leads us to the following research question:

What are the mechanisms through which the budgetary controller exercises budgetary oversight in light of Organic Law No. 18-15, Law No. 23-07, and Executive Decree No. 24-347?

Section One: The Organic Foundations of the Budgetary Controller and the Expenditures Subject to Oversight

Algerian legislation does not provide an explicit definition of the budgetary controller, leaving the matter to legal scholarship. One definition describes the budgetary controller as “the official responsible for auditing and preparing a report in which he expresses his opinion on the financial statements of the project (Jaber, 2009, p. 90).”

Based on this definition, we will examine the organizational structure of financial oversight in Algeria and the types of expenditures subject to the controller’s supervision.

First Requirement: The Organic Foundations of the Budgetary Controller in the Exercise of Oversight

In Algeria, financial oversight is supervised by a budgetary controller, assisted in the performance of their duties by assistant controllers appointed by the competent supervisory authority, in addition to the established financial oversight structure.

First Subsection: Appointment of the Budgetary Controller and Assistant Controllers

1- Appointment of the Budgetary Controller

The budgetary controller is an official within the General Directorate of the Budget, appointed by decision of the Minister of Finance. The selection is made from among employees holding the following ranks ([Article 11 of Executive Decree No 11-381, 2011](#)):

- Senior administrators (conseiller-administrateurs) with five (5) years of actual service in the Budget Administration.
- Central budget inspectors/analysts with five (5) years of actual service in the Budget Administration.
- Principal budget inspectors/analysts with seven (7) years of actual service in the Budget Administration.
- Budget inspectors/analysts and administrators with ten (10) years of actual service in the Budget Administration.
- Principal administrators with five (5) years in that rank and eight (8) years of service in the Budget Administration.

2- Appointment of Assistant Budgetary Controllers

The Assistant Budgetary Controller shall be appointed by decision of the Minister responsible for finance from among the following categories ([Article 14 of Executive Decree No 11-381, 2011](#)):

- Advisory Administrators: Central budget analysts who have completed three (3) years of actual service within the Budget Directorate ([Article 13 of Executive Decree No 11-381, 2011](#)).
- Inspectors: Central budget analysts who have completed three (3) years of actual service within the Budget Directorate.
- Principal Administrators: Those who have completed three (3) years in this grade and have a total of six (6) years of seniority within the Budget Directorate.
- Principal Budget Inspectors: Those who have completed five (5) years of actual service within the Budget Directorate.
- Budget Inspectors and Administrators: Those who have completed eight (8) years of actual service within the Budget Directorate.

The Assistant Budgetary Controller shall deputize for the Budgetary Controller in the oversight services, undertaking the following tasks:

- Assisting the Budgetary Controller in the performance of his/her duties within the scope of responsibilities assigned.
- Preparing a report for the Budgetary Controller on his/her activities and on the conditions under which the delegated powers are exercised.
- Acting during the temporary vacancy of the position of Budgetary Controller.
- Acting during the anticipated absence of the Budgetary Controller, upon the latter's proposal.

Second Subsection: Organization of the Financial Oversight Service

The financial oversight exercised over the general administration is organized in the form of offices and branches, comprising between two (2) and four (4) offices, which may be structured into a maximum of three (3) branches. This oversight is placed under the authority of the Budgetary Controller, assisted by between three (3) and five (5) Assistant Financial Controllers, as follows ([Article 8-5 of Executive Decree No 11-381, 2011](#)):

1- Organization of a Financial Oversight Service with Five Assistant Financial Controllers:

This service consists of four offices:

- Office of Commitment Accounting
- Office of Public Procurement
- Office of Equipment Operations
- Office of Analysis and Synthesis

2- Organization of a Financial Oversight Service with Four Assistant Financial Controllers:

This service consists of three offices:

- Office of Commitment Accounting, Analysis, and Synthesis
- Office of Public Procurement
- Office of Equipment Operations

3- Organization of a Financial Oversight Service with Three Assistant Financial Controllers:

This service consists of two offices:

- Office of Commitment Accounting, Analysis, and Synthesis
- Office of Public Procurement and Equipment Operations

Third Subsection: Number of Financial Controllers and Assistant Controllers

According to the Joint Ministerial Decree issued on 2 October 2022 ([Joint Ministerial Order of 02 October 2022, 2012](#)), amending and supplementing the Decree of 9 July 2012 ([Joint Ministerial Order of 09 May 2012, 2012](#)), which sets forth the number of financial controllers and assistant financial controllers, the allocation is as follows: for the central administration, there are 60 financial controllers and 180 assistant controllers. The same decree specifies that each province belonging to the first, second, or third group shall have one financial controller. As for assistant controllers, the decree stipulates five for each province in the first group, four for each province in the second group, and three for each province in the third group.

With respect to municipalities, the decree sets the number at 398 financial controllers and 1,592 assistant financial controllers.

Based on the numbers established in this decree, the following observations may be made ([Joint Ministerial Decree of 2 October, 2022](#)):

- The number of financial controllers is not commensurate with the volume of transactions they are required to oversee, remaining insufficient in relation to the breadth of their assigned duties.
- The appointment of financial controllers and their assistants is not subject to academic or professional qualification criteria; rather, it is often based on political considerations and favoritism.
- There is a notable lack of professional competence among controllers, especially given that control mechanisms have advanced significantly when compared with those of other countries.
- There is an inadequate number of offices allocated to financial controllers and their assistants.

Second Requirement: Expenditures Subject to the Oversight of the Budgetary Controller

Executive Decree No. 24-347, which specifies the procedures for exercising budgetary control, enumerates a set of budgets subject to the oversight of the budgetary controller, namely ([Article 3 of Executive Decree No 24-347, 2024](#)):

First Subsection: Oversight of Administrative Bodies' Expenditures

1- Budgets of State Administrative Institutions

This category refers primarily to ministries, as each ministerial department possesses its own budget that defines its expenditures. It also includes centrally managed state bodies, such as general directorates, which operate under the authority of the state.

2- Special Treasury Accounts

Special treasury accounts constitute a framework for recording the inflow of funds into the State Treasury in connection with certain specific operations carried out by the state. These inflows are not classified as general revenues, even though they involve disbursements from the Treasury, and similarly, such outflows are not regarded as general expenditures.

An example is the guarantee deposit required from contractors engaged in government projects. Although these funds enter the State Treasury, they are not considered public revenue, as the state will return them once the contractors have completed the project in accordance with agreed terms ([Mehrezzi, 2008, pp. 332-339](#)).

Article 41 of Organic Law No. 18-15 on Finance Laws defines special treasury accounts as follows:

“Special treasury accounts record operations that pertain to specific fields justified by the need for flexibility in management. These accounts relate to operations, not to services or bodies.”

In Algeria, such accounts are opened through the Finance Law and are classified into six categories ([Article 42 of Organic Law No 18-15, 2018](#)):

- Commercial accounts.
- Special allocation accounts.
- Loan and advance accounts.
- Settlement accounts with foreign governments.
- Participation and commitment accounts.
- Monetary operations accounts.

In the current amendment, the accounts for advances and loans were merged into a single account, and two other new accounts were introduced: the Contribution and Commitment Account, and the Cash Operations Account, in Organic Law 18-15, which abolishes Law 84-17 starting from the Finance Law for the year 2023 ([Article 49 of Organic Law No 18-15, 2018](#)).

2.1- Commercial Accounts

Commercial accounts record, in terms of revenues and expenditures, the amounts related to the execution of operations associated with industrial or commercial activities carried out on a secondary basis by public state services that do not possess legal personality ([Article 50 of Organic Law No 18-15, 2018](#)).

2.2- Special Appropriation Accounts

Special appropriation accounts record operations financed, pursuant to provisions in the Finance Law, through specific resources that are inherently and directly linked to the corresponding expenditures. Each special appropriation account is attached to a specific ministry.

Such an account is established and authorized within the framework of the budget, but under two fundamental conditions ([Mehrezzi, 2008, p. 335](#)):

- The total expenditures must not exceed the total revenues, except in certain exceptional cases that must be stipulated in the Finance Law, within an authorized deficit level.
- Any surplus of revenues over expenditures is carried forward in the same account from one fiscal year to the next, thereby exempting special appropriation accounts from the principle of annual budgetary closure.

2.3- Loan and Advance Accounts

Loan and advance accounts were consolidated under Organic Law No. 18-15 on Finance Laws, whereas they had been separate accounts under the previous ([Law No. 84-17, 1984](#)). These accounts record loans granted by the state with interest, either ([Article 53-52 of Organic Law No 18-15, 2018](#)):

- As part of a new operation, or
- As a conversion of advances.

2.4- Settlement Accounts with Foreign Governments

These accounts relate to the implementation of ratified international agreements and have an exclusive nature with regard to the statements authorized annually through the Finance Law ([Article 55 of Organic Law No 18-15, 2018](#)).

2.5- Contribution and Commitment Accounts

Contribution and commitment accounts are designated for recording shares issued by public enterprises as a result of the consolidation or conversion of treasury receivables held by these enterprises. They also cover operations involving the subscription, payment, transfer, and repurchase of equity securities and commitments ([Article 56 of Organic Law No 18-15, 2018](#)).

2.6- Cash Operation Accounts

These accounts encompass revenues and expenditures of a purely monetary nature. The assessments related to revenues and the estimates of expenditures for this category of accounts are of an indicative character ([Article 57 of Organic Law No 18-15, 2018](#)). The essence of these accounts lies in expenditures that do not leave the Treasury or revenues that enter as part of certain special operations, which are not considered general revenues or expenditures. Consequently, they are not included in the State budget due to their specific nature. The opening and closure of such accounts may only be effected through Finance Laws, which alone determine their number and the modalities of their management.

3- Expenditures of Local Government Budgets

The budget of the province ([Article 157 of Law No 12-07, 2012](#)) was subjected for the first time to the supervision of the Budgetary Controller under Executive Decree No. 92-414 concerning previously committed expenditures ([Article 02 of Executive Decree No 92-414, 1984](#)). This raises the question: why was the municipal budget excluded from the ex ante oversight of the Budgetary Controller in respect of its expenditures, whereas the province budget is subject to such oversight? What criterion was used to subject the province to oversight while exempting the municipality?

Given the importance of the municipal budget, which contains substantial amounts, it is subject to the oversight of the Public Accountant in accordance with Article 205 of the Communal Code (Law No. 11-10) ([Article 176 of Law No 11-10, 2011](#)). Therefore, there appears to be no justification for excluding municipal financial operations from the Budgetary Controller's oversight while subjecting the provinces to it, especially since the nature of the expenditures is the same. However, the Algerian legislator rectified this situation by including the municipal budget under ex ante oversight pursuant to Decree No. 09-374, which amended and supplemented Executive Decree No. 92-414 ([Article 02 of Executive Decree No 09-374, 2009](#)). A gradual schedule was established for the expenditures subject to such oversight, as follows ([Joint Ministerial Decree of 2 March, 2011](#)):

- For municipalities serving as province capitals: starting from the fiscal year 2010.
- For municipalities serving as daïra (district) capitals: starting from April of fiscal year 2012.
- For all other municipalities: starting from April of fiscal year 2013.

An examination of the regulations subjecting the municipal budget to prior oversight by the Budgetary Controller reveals that such oversight is relatively recent compared to that applied to the province budget. A notable development in Executive Decree No. 24-347 is that it refers to both municipalities and provinces under the comprehensive term "local

government budgets”, thereby recognizing them among the expenditures subject to mandatory ex ante oversight by the Budgetary Controller.

The expenditures of the province and municipal budgets constitute an estimate table of revenues and expenditures specific to each entity, serving as an authorization to ensure the proper functioning of province and municipal services, as well as the implementation of their respective equipment and investment programs.

4- Expenditures of Institutions of an Administrative Nature

These administrative bodies are also subject to the ex-ante oversight of the budgetary controller. However, there is an exception in the case of the budgets of the People's National Assembly and the Council of the Nation ([Article 3 final paragraph of Executive Decree No 24-347, 2024](#)).

5- Budget of Institutions of a Scientific, Cultural, and Professional Nature

These institutions are relatively recent in Algeria in terms of practical implementation. They were established under Article 31 of ([Law No. 99-05, 1999](#)), which constitutes the Higher Education Orientation Law ([Article 31 of Law No 99-05, 1999](#)). The budgets of such institutions are also subject to mandatory ex ante oversight by the budgetary controller. This category includes universities, university centers, schools, and institutes.

6- Personnel Management Decisions for Public Institutions of a Scientific and Technological Nature

This type of institution was first established under Executive Decree No. 99-256 of 16 January 1999 ([Executive Decree No. 99-256, 1999](#)), with its specific statutes defined in Executive Decree No. 11-396 ([Executive Decree No. 11-396, 2011](#)). It represents a relatively new model in the management of public facilities affiliated with the Ministry of Higher Education and Scientific Research. Unlike public institutions of a scientific, cultural, and professional nature, whose expenditures are fully subject to budgetary control, public institutions of a scientific and technological nature are only partially subject to such control, specifically in relation to their personnel management decisions.

7- Public Health Institutions

This category encompasses administrative public bodies affiliated with the Ministry of Health and operating at the provincial level. These institutions are subject to budgetary oversight following numerous deficiencies in the healthcare framework, particularly regarding organizational structure, and material and human resources. In light of the substantial budgets consumed by the health sector, the healthcare system was restructured, replacing the former health sectors with two main types of structures: hospital institutions and public institutions for local health services, effective from 2007 ([Yazid, p. 106](#)).

In accordance with this reform, the Decision of 8 June 2010 established a phased schedule for the implementation of ex ante oversight over the budgets of four categories of health institutions under the authority of the Minister of Health:

- The budget of university hospital centers (Centres Hospitalo-Universitaires, CHU).
- The budget of specialized hospital institutions (Etablissements Hospitaliers Spécialisés, EHS).
- The budget of public hospital institutions (Etablissements Publics Hospitaliers, EPH).
- The budget of public institutions for local health services (Etablissements Publics de Santé de Proximité, EPSP).

This decision set out a gradual timetable for bringing the budgets of these healthcare institutions under control, beginning in 2010 and concluding with full application to the final institution in 2012 ([Article 31 of Law No 99-05, 1999](#)).

It is also worth noting the case of the annexed budget provided for in Article 44 of Law No. 84-17, defined as the financial operations of state services lacking legal personality, whose activities aim at producing certain goods or providing paid services ([Article 44 of Law No 84-17, 1984](#)). Examples include the annexed budget for the National Printing Office, which was introduced in 1963, and the annexed budget for water services, which existed from 1963 to 1965 ([Reda Chelali, 2003, p. 1984](#)). These annexed budgets have ceased to be subject to budgetary oversight since the repeal of this arrangement by ([Organic Law No. 18-15, 2018](#)) on Finance Laws.

Second Subsection: Oversight of Delegated Management, Delegated Project Supervision, and Funds Allocated for Contributions

In addition to the oversight responsibilities entrusted to the budgetary controller with respect to centralized and decentralized administrative bodies, local authorities, and public institutions, the budgetary controller is also empowered to supervise expenditures related to delegated management, delegated project supervision, and funds earmarked for contributions, as follows:

1- Delegated Management

Delegated management is a procedure whereby a state entity (the delegator) grants authority

to another state entity, a regional authority, or a public institution under its supervision (the delegatee) to carry out operations on its behalf and in its name.

This delegation is formalized through a contractual document specifying:

- The subject and duration of the delegation.
- The allocated and projected financial appropriations.
- The nature of the appropriations and the parties involved.
- The designation of the delegatee as the authorizing officer for expenditures (commitment, verification, and authorization of payments).
- The obligation to submit reports to the delegator on the implementation of the delegated tasks.
- The arrangements for reimbursing costs and expenses arising from the delegation.
- The modalities of budgetary oversight ([Articles 18 and 19 of Executive Decree No 20-404, 2020](#)).

2- Delegated Project Supervision

Delegated project supervision is an arrangement concluded between a minister or the head of a public institution, in their capacity as the portfolio manager (delegator), and the director of an industrial and commercial public establishment, a public institution of a scientific, cultural, or professional nature, or an economic public institution (delegatee).

Under this arrangement, the delegator entrusts the delegatee with the execution of a specific project within a program, acting on behalf of and for the benefit of the delegator. The delegatee is responsible for achieving the objectives linked to the allocated financial appropriations, which cover public investment operations in the form of commitment authorizations and payment appropriations.

In this capacity, the delegatee, as the authorizing officer, undertakes the commitment, verification, and preparation of payment orders in coordination with the budgetary controller, particularly for matters related to public procurement contracts. The authorizing officer is accredited with the public accountant in accordance with the provisions of Law No. 23-07, which lays down the general rules of public accounting and financial management ([Ministry of Finance website, 2023](#)).

3- Funds Allocated for Contributions

Funds allocated for contributions consist of monetary resources of a gratuitous nature, provided by legal or natural persons, as well as by institutions and supervisory bodies, and transferred to the state for the purpose of financing expenditures of public benefit. Such expenditures are carried out under state supervision pursuant to an agreement between the “donor” and the “beneficiary,” and are intended for public investment.

These contribution funds are subject to the issuance of a revenue order by the competent authorizing officer. The issuance of this revenue order constitutes the state’s acceptance of the donor’s contribution. Commitments involving these funds are subject to the budgetary controller’s oversight and require prior authorization ([Articles 02, 04, and 08 of Executive Decree No 20-385, 2020](#)).

Second Section: Oversight Powers of the Budgetary Controller, the Elements Subject to Such Oversight, and Related Timeframes

The legislature has defined the oversight powers of the financial controller, specified the elements subject to their supervision, and imposed a legal timeframe within which such oversight must be exercised. These aspects are examined in detail below.

First Requirement: Oversight Powers of the Budgetary Controller

The budgetary controller fulfills four distinct functions ([Daoud, 2010, p. 133](#)) : an oversight function, an informational function, an advisory function, and an accounting function. The controller’s role is not confined to verifying and authorizing expenditure commitments; it also includes:

- Informational role: Reporting to the Minister of Finance on the overall status of expenditures.
- Accounting role: Maintaining records of committed expenditures.
- Advisory role: Providing opinions and recommendations aimed at enhancing transparency in financial management.

First Subsection: The Oversight Function of the Budgetary Controller

The oversight function of the budgetary controller is most clearly manifested through the visa (authorization) affixed to an expenditure commitment made by the authorizing officer, within legally prescribed deadlines. This authorization is granted only after verifying that all elements subject to oversight are present and in conformity with applicable regulations.

1- Visa of the Budgetary Controller

The primary instrument enabling the Budgetary Controller to exercise oversight is the visa (approval) granted to the authorizing officer after verifying compliance with the applicable laws and regulations. Various decisions are subject to this approval, including:

- The delegation or provision of budgetary appropriations and staffing positions, as well as their withdrawal.

- The granting of subsidies, allocations, and contributions to public institutions and other public bodies.
- Budgetary appropriations and the modification of budgetary allocations.
- Transfers in favor of individuals, associations, local authorities, and international organizations.
- All commitments involving purchase orders, draft contracts, public procurement contracts, public service delegation agreements, partnership contracts, and related addenda.
- Decisions concerning the management of public servants and agents, with the exception of grade promotions.
- Draft nominal tables finalized at the close of the fiscal year.
- Draft original, supplementary, or amended nominal tables ([Article 14 of Executive Decree No 24-347, 2024](#)).

2- Procedures for the Budgetary Controller's Visa

The visa represents a core competence of the Budgetary Controller. The Controller is required to give prior approval to any expenditure commitment whose file is legally compliant, affixing the official stamp and signature to attest to the legality of the expenditure in question. This constitutes the culmination of the oversight process, which concludes with the granting of the visa as follows:

- Affixing the Budgetary Controller's stamp and signature on the commitment form.
- Affixing the stamp—and, as appropriate, the signature (or digital signature)—on supporting documents.
- Assigning a visa number according to the indexing system of the visa register in the approved documents.
- Recording the approved expenditure commitment in the accounts ([Ministry of Finance, 2007](#)).

Second Subsection: Other Roles of the Financial Controller

In addition to the primary role of the financial controller in granting approval (visa) for mandatory expenditures, the budgetary controller performs other functions, as defined in Executive Decree No. 24-347, which specifies the procedures for exercising budgetary oversight.

1- The Accounting Role

The budgetary controller maintains two types of accounts: expenditure commitment accounting and financial job position tracking.

- Expenditure Commitment Accounting aims to determine, at any given time, the amount of appropriations opened, the amount of expenditures committed, and the amount of appropriations remaining.
- Financial Job Position Tracking records the allocation and utilization of budgeted posts ([Article 41 of Executive Decree No 24-347, 2024](#)).

Both types of accounting are maintained in accordance with the applicable budgetary classifications, the content of which is determined by a decision of the Minister of Finance, using:

- Information technology applications.
- Accounting forms prepared by the competent services of the minister in charge of the budget.

It is worth noting that the accounting role of the budgetary controller is enhanced by the use of information and communication technologies, as the Ministry of Finance has developed dedicated software applications for this purpose. This represents a significant advancement in supporting the controller's accounting functions.

2- The Informational Role

Through this role, the budgetary controller provides information to the minister responsible for finance. This role is of considerable importance, as it involves the transmission of periodic reports informing the minister about the progress of expenditure commitment operations.

The opinion of the budgetary controller is not legally binding; rather, it serves as an explanatory statement that informs the Minister of Finance about compliance with applicable laws and regulations ([Zaghadoud, 2005, p. 134](#)).

In this context, the budgetary controller sends periodic reports to the Minister of Finance detailing:

- The progress of expenditure commitments.
- The status of financial job positions.
- The contracts concluded.

Additionally, each year, the controller is required to submit an annual report to the Minister of Finance, which includes:

- The conditions surrounding the execution of public expenditures.
- Any difficulties encountered in implementing legislation and regulations.
- Recommendations aimed at improving the conditions for executing public expenditures.

Based on the annual reports submitted by budgetary controllers, the Budget Directorate of the Ministry of Finance prepares a consolidated summary report, which is then forwarded to:

- The Minister of Finance.
- The Prime Minister or Head of Government, as appropriate.
- The Court of Accounts ([Articles 38–40 of Executive Decree No 24-347, 2024](#)).

3- The Advisory Role

Within the limits of his mandate, the budgetary controller acts as an advisor to the authorizing officer, providing guidance on financial matters ([Article 37 of Executive Decree No 24-347, 2024](#)). In this capacity, the controller contributes to the preparation of the budget, proposes measures to ensure the rational and prudent execution of public funds, and advises on the implementation of public procurement contracts by the authorizing officer ([Reda Chelali, 2003, p. 35](#)).

Second Requirement: Items Subject to the Budgetary Controller's Oversight and Related Deadlines

First Subsection: Items Subject to the Budgetary Controller's Oversight

Article 16 of Executive Decree No. 24-347 enumerates, in an exhaustive manner, the elements subject to the budgetary controller's review as follows:

- The visa issued by the external ex-ante public procurement oversight body.
- Budgetary registration.
- Availability of appropriations.
- Status of the authorizing officer.

The oversight process concludes when the budgetary controller verifies the presence of these elements and endorses the expenditure commitment form, either approving it or rejecting it through an observation memorandum sent to the Minister of Finance ([Article 16 of Executive Decree No 24-347, 2024](#)).

It is worth noting that the new text—Executive Decree No. 24-347—precisely defines the objectives of budgetary oversight, in contrast to the previous framework under Decree No. 92-414. These objectives are:

- Contributing to effective control over the implementation of Finance Laws.
- Ensuring that budgetary programming is realistic, accurate, and prudent, covering the mandatory expenditures of the fiscal year concerned, through an analysis of the expenditure's impact on the current and subsequent years.
- Ensuring that proposed expenditure commitments align with the budgetary programming document.
- Informing the Minister in charge of the budget of any budgetary risks ([Article 06 of Executive Decree No 24-347, 2024](#)).

It is observed that the budgetary controller not only monitors and endorses committed expenditures but also serves as a permanent member of the public procurement committee, whose decisions influence the acceptance or rejection of contracts. The researcher considers this a duplication of oversight functions and suggests that the controller should be tasked solely with oversight responsibilities, without membership in the procurement committee.

Second Subsection: Timeframes for Oversight Exercised by the Budgetary Controller

Files relating to expenditure commitments submitted by the authorizing officer and subject to budgetary oversight must be reviewed and examined within a period of ten (10) days. This period begins on the day following the date on which the financial services receive the expenditure commitment form, against which a receipt is issued.

If the budgetary controller issues a memorandum of provisional refusal, this interrupts the aforementioned timeframe. The closing date for processing expenditure commitments is set at 20 December of the fiscal year in which the commitment is made. However, this deadline may be extended, in cases of necessity duly justified by law, through a decision of the Minister of Finance. It should be noted that this date does not apply to the budgets of local authorities, which remain governed by their own regulatory provisions ([Articles 29 and 30 of Executive Decree No 24-347, 2024](#)).

In this regard, a question arises: if the budgetary controller fails to affix the visa on the expenditure commitment form within the statutory timeframe, what is the solution? Should this be deemed an implicit refusal or an acceptance? It cannot be considered an acceptance, as the requirement for the visa necessitates an explicit act. Consequently, if the budgetary controller does not provide a visa within the legal period, despite the legality of the expenditure, they will have overstepped their authority. This is because such conduct may:

- Cause the authorizing officer to withdraw approval of the expenditure.
- Constitute interference in the authorizing officer's prerogative to determine the appropriateness of the expenditure, as provided in Article 15 of Executive Decree No. 24-347, with the aim of reducing it.

In such cases, it would be more appropriate for the authorizing officer to exercise what is known as the “challenge decision” or the “power of non-objection” in order to proceed with the expenditure.

Third Section: Results and Evaluation of Budgetary Oversight

Budgetary oversight conducted prior to expenditure is concluded by affixing the budgetary controller's visa to the document substantiating the commitment, provided that all the relevant conditions have been met. If these conditions are not met, the budgetary controller refuses to grant the visa, citing the absence of the required elements and providing a justification for the refusal, or issuing a budgetary opinion.

In certain cases, the budgetary controller may also exercise a posteriori oversight and, by way of exception, appropriateness review. Additionally, the controller maintains records and accounting documents relating to the oversight activities performed.

First Requirement: Outcomes of the Budgetary Controller's Oversight

Financial oversight exercised by the Budgetary Controller concludes with one of the following: the power of refusal granted to the Controller, the issuance of an opinion, or the power of waiver granted to the authorizing officer.

First Subsection: Power of Refusal

Refusal is a written act by which the Budgetary Controller formally declares the rejection of an expenditure commitment due to its illegality ([Ministry of Finance, 2007, p. 130](#)). This refusal may be either temporary or final in nature.

1- Cases of Temporary Refusal

Article 21 of Executive Decree No. 24-347 sets out the cases of temporary refusal as follows:

- Non-conformity of the draft commitment with the budgetary programming, which may be rectified by adjusting its elements with respect to State expenditures.
- Absence of supporting documents.
- Omission of essential information in the accompanying documents.
- The draft commitment contains regulatory irregularities that can be corrected.

It should be noted that these cases constitute non-substantive violations, as they are procedural in nature and can be rectified by the authorizing officer. The absence of a required detail is sufficient to justify the temporary refusal of the visa by the Budgetary Controller. In these three cases, the budget controller must inform the authorizing officer of the temporary rejection so that the latter can correct the expenditure commitment, in order not to disrupt the interests of the administration, rectify the error, and complete the remaining expenditure procedures.

2- Cases of Final Refusal

Article 22 of Executive Decree No. 24-347 provides for the following cases of final refusal:

- The authorizing officer lacks the legal capacity to act in that capacity.
- The draft commitment is not in compliance with the applicable legislation and regulations.
- Insufficient budgetary appropriations or staffing positions.
- Failure by the authorizing officer to address the observations recorded in the memorandum of temporary refusal.

These cases constitute substantive violations that cannot be remedied by the authorizing officer, making it impossible to regularize the expenditure commitment. However, the

Budgetary Controller is required to justify any refusal to grant the visa in order to avoid any abuse of supervisory authority. In cases of refusal, the Controller must transmit a copy of the file, accompanied by a detailed report, to the Minister of Finance, who may reconsider the final refusal if it is found to be unfounded ([Articles 29 and 30 of Executive Decree No 24-347, 2024](#)).

Second Subsection: Issuing an Opinion

The requirement to issue an opinion was introduced for the first time in the new Executive Decree No. 24-347 on budgetary oversight. This provision did not exist under the previous regulatory framework, namely Executive Decree No. 92-414, as amended and supplemented. Article 13 of the new decree stipulates that the following matters are subject to the prior opinion of the budgetary controller:

- The reallocation of financial appropriations within a program, provided that such reallocation does not alter the total program appropriations by sub-program or by chapter in the State budget.

- Amendments to the initial distribution of the budgets of public institutions of an administrative nature and comparable public institutions, provided these amendments occur within the same activity and the same heading.

The prior opinion may take one of three forms:

- Approval.
- Approval with reservations.
- Disapproval.

If the authorizing officer does not take into account an opinion of disapproval issued by the budgetary controller, the officer must provide a written justification for the decision. The budgetary controller, in turn, sends a copy of this justification to the Minister of Finance ([Article 18 of Executive Decree No 24-347, 2024](#)).

Third Subsection: The Authority of Overruling (Challenge Decision)

The authority of overruling, or the challenge decision, is an exceptional procedure whereby the authorizing officer compels the budgetary controller to grant approval for a commitment document that has been subject to a final refusal. This occurs when the budgetary controller has denied the visa on the grounds of illegality ([Ministry of Finance, 2007, p. 131](#)).

In such cases, the authorizing officer may override the final refusal—under their own responsibility—by proceeding with the expenditure commitment through a reasoned decision, which must also be communicated to the minister responsible for the budget ([Article 31 of Executive Decree No 24-347, 2024](#)). The authorizing officer then sends the expenditure commitment, along with the overruling decision, to the budgetary controller, who records their visa, the overruling decision number, and its date. The budgetary controller subsequently forwards a copy of the expenditure commitment file, along with a detailed report, to the minister in charge of the budget, who must in turn send a copy to the Court of Accounts.

However, there are circumstances in which it is not possible to obtain an overruling decision, namely ([Articles 33 and 34 of Executive Decree No 24-347, 2024](#)):

- Lack of legal status of the authorizing officer.
- Unavailability or total absence of financial appropriations and job positions.

- Illegal budgetary commitment of the expenditure.
- Absence of the required visas and prior opinions stipulated by applicable regulations.
- Absence of supporting documents related to the commitment ([Article 32 of Executive Decree No 24-347, 2024](#)).

Second Requirement: Evaluation of Oversight Performed by the Budgetary Controller

The budgetary controller plays a key role in ensuring that public funds are managed in compliance with applicable laws, regulations, and financial directives. This evaluative oversight takes the form of preventive control, legality control, and continuous control.

First Subsection: Preventive Control

It is beyond doubt that the primary objective of the budgetary controller's oversight is to prevent all forms of financial irregularities. For this reason, such oversight is deemed preventive in nature, enabling the immediate detection of errors at the moment they occur, followed by prompt corrective action to remedy them ([Saad, 2007, p. 27](#)).

Second Subsection: Legality Control

Legality control entails verifying that the operations involving public administration expenditures conform strictly to the laws and regulations in force. This form of oversight focuses on the formal and legal aspects of the expenditure, without extending to an assessment of its appropriateness or effectiveness, which would involve examining the operations from initiation to completion.

Third Subsection: Continuous Oversight

Continuous oversight refers to real-time monitoring carried out by the budgetary controller throughout all stages of expenditure, ensuring the prevention of financial excesses and misappropriations ([Daoud, 2010, p. 138](#)). In this sense, the budgetary controller acts as the guarantor of the legality of expenditures authorized by the authorizing officer during the execution of the annual budget over the course of the entire fiscal year.

Fourth Section: Obstacles to the Budgetary Controller's Oversight

Field observations of the budgetary controller's exercise of oversight over public administration have revealed several challenges, among which the most significant are outlined below.

First Requirement: Obstacles of a Human Nature

The financial oversight services responsible for committed expenditures face several human resource-related difficulties, which may be summarized as follows:

- Workload concentration: In many cases, a single employee is responsible for monitoring the expenditures of multiple administrative bodies, which prevents the performance of financial oversight in an optimal manner.
- Staff shortages: The number of budgetary oversight personnel is insufficient relative to the volume of operations they are tasked with supervising. For instance, the Regional Directorate of the Budget in the Annaba region alone issued 283,549 visas in 2010, compared with 229,209 in 2009—an increase of 24% ([Yazid, p. 60](#)).

– Lack of expertise: Many of those currently supervising budgetary oversight lack the necessary competence and experience in accounting and finance, with some holding academic specializations unrelated to these fields.

– Inadequate training and professional development: The existing training and qualification policies are insufficient, as reflected in the presence of staff whose preparation is inadequate for the responsibilities assigned to them.

– Non-merit-based selection criteria: The selection of the budgetary controller and their assistants is often based not primarily on academic qualifications but rather on political considerations or favoritism, supplemented by professional experience.

Second Requirement: Legal and Regulatory Issues

Among the legal issues associated with financial oversight of public administration are the following:

First Subsection: Issues Related to the Application of the Public Procurement Law

The Budgetary Controller encounters difficulties in assessing the extent to which the principle of competition is respected when contractual agreements are concluded through supplier consultations conducted on a legal basis ([Yazid, p. 130](#)). Additional challenges also arise in applying the specific procedures for awarding contracts stipulated in ([Law No. 23-12, 2023](#)), which sets out the general rules for public procurement. These challenges concern the award of contracts and other procedures carried out by the contracting authority.

Second Subsection: Relationship Between the Budgetary Controller and the Authorizing Officer

The relationship between the Budgetary Controller and the authorizing officer is direct, focusing on all financial decisions made by the latter in issuing expenditure orders to which he or she is bound.

Given the nature of prior approval (visa), the authorizing officer often feels that the Budgetary Controller is sharing in the decision-making process—and, in some cases, that the Controller precedes him in approving or rejecting the decision due to the necessity of obtaining the visa beforehand.

This psychological situation becomes even more sensitive when the Budgetary Controller intervenes in assessing the appropriateness of a contract, which is an exclusive prerogative of the authorizing officer ([Law No 23-12 of 05 August, 2023](#)). Nonetheless, the advisory role of the Budgetary Controller is sometimes perceived by the authorizing officer as a means of interfering in the assessment of the appropriateness of financial expenditures.

Third Subsection: The Authority of Overruling

Among the legal issues associated with budgetary oversight is the authority of overruling (or challenge decision) granted to the authorizing officer. This mechanism undermines the effectiveness of ex ante oversight, as it constitutes a means of bypassing the opinion of the budgetary controller. Its existence often prompts the budgetary controller to avoid issuing any final refusal, since such a refusal could jeopardize their legal position and potentially lead to dismissal by the competent authority.

Fourth Subsection: Contradiction in Subjecting Transactions to Financial Oversight

The budgetary controller serves as a member of the Public Procurement Committee, playing an important role in providing the committee with economic and financial analyses in the awarding of contracts. The contradiction arises when a contract, already reviewed within this committee, is subsequently subjected to *ex ante* oversight again by the same budgetary controller, who is a permanent member of the committee. This second layer of oversight—beyond that of the Public Procurement Committee—amounts to a duplication of *ex ante* control.

Fifth Subsection: Overlap of Competences Between the Budgetary Controller and the Public Accountant

Both the budgetary controller and the public accountant are vested with the authority to conduct *ex ante* oversight over the general administration's budget. The budgetary controller exercises administrative legality oversight over expenditures, while the public accountant is responsible for accounting legality oversight. This functional arrangement occasionally leads to an overlap between the administrative and accounting competences in determining the legality of public expenditure.

From a logistical standpoint, the relevant departments face several difficulties:

- Shortage of premises—in some cases, the complete absence of dedicated offices, leading to reliance on spaces temporarily provided by certain municipalities.
- Lack of established offices for controllers assigned to *ex ante* oversight of municipal budgets.
- Inadequate office equipment, including a shortage of information technology resources.

Conclusion

This study has revealed that the current state of financial oversight faces numerous obstacles and challenges. Accordingly, the following solutions are proposed:

- Recruitment and Professional Development – Employ a sufficient number of specialized professionals in financial oversight to match the scope of control exercised over public administration by the budgetary controller, while ensuring continuous training for these personnel. Promotion should be based on merit.
- Clarification of Roles – Reconsider the relationship between the authorizing officer and the budgetary controller to prevent overlaps between the appropriateness of expenditures—which falls under the competence of the authorizing officer—and the legality of expenditures—which is the responsibility of the budgetary controller.
- Greater Flexibility in Urgent Expenditures – Grant the authorizing officer the freedom to execute urgent payments without prior control by the budgetary controller, or set a financial threshold below which expenditures are exempt from such control, in order to avoid administrative delays in public administration.
- Streamlining Oversight Structures – Given that the roles of the public accountant and the budgetary controller result in a duplication of oversight, these functions could be merged into a single body responsible for supervision during the execution phase.
- Improved Infrastructure – Provide financial oversight offices with new, suitable premises and the necessary material resources to enhance their operational capacity.
- Digitalization of Oversight Processes – Expedite the development of computerized applications, as stipulated in Article 41 of Executive Decree No. 24-347, to facilitate the maintenance of commitment accounting and the accounting of financial staff positions.

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