

	<p align="center">Science, Education and Innovations in the Context of Modern Problems</p> <p align="center">Issue 12, Vol. 8, 2025</p> <p align="center">Title of research article</p> <p align="center">The Legal System of Public Budget Oversight in Algerian Legislation: Mechanisms, Challenges, and Institutional Effectiveness</p>
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<p>Keywords</p>	<p>Public Budget; Administrative Oversight; Political Oversight; Court of Accounts; Algeria; Fiscal Discipline; Public Finance; Accountability.</p>
<p>Abstract</p>	<p>The public budget is the fundamental financial instrument through which the Algerian state organizes its revenues and expenditures for a given fiscal year, with the goal of achieving political, economic, and social objectives. As a legislative and regulatory framework, the budget not only reflects national priorities but also establishes binding obligations for state institutions. Oversight of the budget is therefore a critical component of financial governance, ensuring compliance with the law, rationalization of expenditures, and the preservation of public funds.</p> <p>This study examines the legal framework of public budget oversight in Algerian legislation, with a focus on administrative, parliamentary, and judicial mechanisms. Relying on descriptive and analytical methods, the paper identifies the institutions responsible for budget oversight, the legal provisions governing their authority, and the procedures through which they operate. The research also highlights the challenges facing oversight bodies, particularly in terms of efficiency, enforcement, and coordination.</p>
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Introduction:

The process of spending and collecting is a necessary and essential process for any state seeking progress and the achievement of economic and social development. To achieve this development, the state must provide deterrent oversight for its funds in order to safeguard its resources and assets. This oversight aims to ensure the appropriateness of financial actions, the complete disclosure of deviations, and the degree to which these financial actions comply with the laws and regulations in force to preserve public funds. The state's public budget consists of revenues and expenditures determined annually by the finance law. The question posed here (the problem of the study) is: Which bodies are legally authorized to oversee and implement the public budget in Algerian legislation?

Have these bodies contributed to the rationalization of public spending and the reduction of its waste? What are the controls governing the bodies responsible for overseeing the public budget?

Importance of the Study: The aim of this study is to identify the supervisory bodies responsible for monitoring, regulating, and rationalizing the public budget, as well as understanding the procedures related to oversight over the implementation of the public budget.

Methodology: The research will rely on the analytical and descriptive methods in order to study its elements and reach conclusions and recommendations.

To answer these questions, we will divide this research paper as follows: **Axis One:** A preliminary axis in which we will address the concept and principles of the public budget (First Requirement), and the legal framework for the oversight of the public budget (Second Requirement). **Axis Two:** We will address the oversight of the public budget. This will be divided into three requirements: **Administrative Oversight (First Requirement)**, **Legislative Oversight (Second Requirement)**, and **Independent Oversight (Third Requirement)**. Finally, we will conclude with a conclusion presenting the most important findings and recommendations.

Axis One: The Nature of the Public Budget and its Legal Framework

First Requirement: Definition of the Public Budget The public budget of the state is defined under French law as the legislative formula through which the state's expenses and revenues are estimated, and which is authorized and approved by parliament in the finance law that expresses the government's economic and financial goals (Rahma, 2011, p. 43). It is also defined as an instrument in which the following year's expenses and revenues are estimated according to the applicable laws at the time of submission and the proposed taxes included in it (Adnan, 2005, p. 31). The Algerian legislator defines the state's public budget as consisting of the state's final revenues and expenditures determined annually by the finance law and distributed according to the applicable legislative and regulatory provisions. Public Accounting Law 90/21 dated August 15, 1990, defines it as the document that estimates, for the calendar year, the total revenues and expenditures related to operating and investment and public equipment expenditures. Article 06 of Law No. 84/17 dated July 7, 1984, on the finance law, as amended and supplemented by Law 88/05, states: "The state's general budget consists of the final revenues and expenditures of the state determined annually by the finance law and distributed in accordance with the legislative and regulatory provisions in force" (21/90, 1990). Article 03 of Law 88/05 (88/05, 1988) states: "The finance law for the year approves and authorizes, for each calendar year, the total resources and charges of the state as well as the other financial means allocated for the operation of public utilities. It also approves and authorizes, in addition, the expenses allocated for public equipment and capital expenditures." From the previous definitions, we conclude that the state's public budget is nothing but a financial plan based on which decisions concerning the state's public expenditures are taken and its revenues determined for an upcoming period to achieve its economic, social, and political goals.

Second Requirement: The Legal Framework for Public Budget Oversight The public budget is not merely a set of financial estimates but has become a legal framework issued in the form of a document approved by the legislative authority. It may also include legal rules regarding the method of taxation adopted by the state for a specific period, through the imposition of new and varied taxes and fees. Based on this, the following question can be posed: **First: Is the budget an administrative or a legal act?** The first opinion considers that the public budget is an administrative act. Proponents of this view believe that the public budget is purely an administrative act, considering that the executive authority is the one that prepares, implements, and drafts it in detail. According to their view, presenting the budget to the legislative authority for its approval and ratification is a declarative matter, aimed at giving the budget special importance through its approval by the highest authority in the country (Al-Arabi, 1954, p. 17).

Proponents of this view affirmed that the Finance Law is not a law, whether in terms of revenue or expenditure, and that adopting the principle of annual taxation or not does not confer on the budget the status of law except formally, given that it is presented to Parliament for approval (Fatima Ahmed, 1999, p. 28).

There is another view that considers the budget a legislative act, in contrast to the first opinion that regards the Finance Law as an administrative act. Advocates of this view see the budget as a law both formally and substantively, as the Finance Law goes through the same stages as any other law in terms of being debated and approved by

Parliament. This leads supporters of this view to consider it a law like any other law. Formally, this is due to its submission to and approval by Parliament. Substantively, the law contains legal provisions, whether related to taxes, other revenues, or public expenditures. It includes provisions regulating the state's activity during the fiscal year. Moreover, the budget as a whole represents a program for the state's activities in the coming year, which is sufficient to consider it a law in every sense of the word (Saadi, 1969, pp. 29–30).

The general budget is a legislative act, as it cannot be implemented by the government unless it is debated, approved, and adopted by the legislative authority, by following and respecting a set of legal and legislative procedures that ultimately make the budget a legally enforceable document. If the budget is not adopted and approved in accordance with the legal and legislative procedures and within the specified legal time frame, this will have serious consequences on the interests of the state and may hinder its proper functioning (Othman, 2020, p. 105).

Based on Law No. 84-17 and Law No. 88/05, as amended and supplemented, we conclude that the general budget is a legal act both substantively and formally, as it includes the conditions required for enacting any other law, in terms of its discussion and approval by both chambers of Parliament.

Second Axis: Oversight of the General Budget:

Oversight of the general budget is divided into three types: administrative oversight (First Requirement), legislative oversight (Second Requirement), and independent oversight represented by the Court of Accounts (Third Requirement).

First Requirement: Administrative Oversight

Administrative oversight is the oversight exercised by public administrative bodies over each other. It is thus oversight conducted within the executive authority, making it internal and self-contained. It may be either *ex ante* or *ex post*.

Article 99 of Law 23-07, dated 21 June 2023, relating to the rules of public accounting and financial management, defined the types of administrative oversight: internal oversight, hierarchical oversight, regulatory oversight, and budgetary oversight.

Administrative oversight is internal oversight, meaning the executive authority oversees itself. In Algeria, administrative oversight is carried out by the supervising administrative authority through the permanent inspectors at the ministry or supervising administration level, and by the competent financial authority through the relevant bodies affiliated with the Ministry of Finance. These perform financial oversight at two levels: financial oversight over all ministries, public institutions, and local authorities—conducted by the budgetary controller and the public accountant—and financial oversight over the financial bodies themselves, carried out by the General Inspectorate of Finance (Lahcen, El Akhdar, 2017, p. 651).

Generally, the most important forms of administrative oversight, particularly in the area of public finance, can take the following forms:

1. **Automatic Oversight:** Mechanisms and rules are established within a specific administrative body to detect deficiencies and address them in a timely manner. Example: suggestion boxes, periodic evaluations, and regular meetings of Administrative bodies (Baali, Abu Al-Ala, 2003, p. 113), etc.
2. **Hierarchical Oversight:** Laws and regulations authorize the administrative superior to intervene in the actions of subordinates for approval, modification, or annulment, either on their own initiative or based on a grievance or hierarchical appeal.
3. **Supervisory Oversight:** Although some administrative bodies within the executive branch enjoy legal independence by acquiring legal personality (e.g., municipality, province, university, etc.), this independence is neither absolute nor complete. These bodies remain subject to a certain level of oversight and supervision by the supervising authority. For example, the governor's oversight of municipal actions. Article 171 of the Municipal Code states:

"The president of the municipal council issues payment vouchers and may delegate this authority. If the president refuses this authority or refuses to issue a necessary expenditure, the governor shall issue a decision substituting for the president's voucher, in accordance with the applicable legislation." Article 141 of the Provincial Code goes in the same direction.

Perhaps the most important manifestation of administrative oversight is financial oversight exercised by the Ministry of Finance and its various departments, both centrally and locally, through the budgetary controller. The budgetary controller is a public official tasked with overseeing public expenditures before they are made, ensuring compliance with financial laws and regulations. The obligations and responsibilities of the budgetary controller—formerly called the financial controller before the reform—are currently defined by Executive Decree No. 92-414 of November 1992 concerning prior control of committed expenditures, as amended and supplemented (92-414, 1992). The budgetary controller plays a preventive role aimed at avoiding financial excesses and ensuring the proper and efficient use of public funds. Their duties include verifying the legality of expenditures, ensuring the availability of financial allocations, monitoring budget implementation, submitting reports, contributing to expenditure execution, protecting public funds, achieving transparency and integrity, improving financial performance, and avoiding violations and infractions of the law.

The budgetary controller's role consists in exercising ex ante oversight over the commitment of public expenditures and endorsing them. No administration or public institution can disburse funds unless the expenditure commitment is valid and endorsed by the budgetary controller (Baali, Abu Al-Ala, 2003, p. 113; Abdelkader, 2014, p. 89).

The main objective of financial oversight is to safeguard public funds and verify that the executive authority has implemented the general budget in accordance with the authorization and approval granted by the legislative authority.

Article 100 of Law 23-07 states that internal oversight in the financial domain is divided into: - **Internal Budgetary Oversight**, aimed at neutralizing risks related to achieving objectives concerning the quality of budgetary accounting and the capacity to bear and implement programs. - **Internal Accounting Oversight**, aimed at neutralizing all risks related to achieving objectives from the initiating action to the end of the accounting process (Boudali, Zoubeir, 2024, p. 636).

Characteristics of Administrative Oversight include: data collection and analysis, error and deviation analysis, corrective actions as a result of analysis, emphasis on examination, supervision, follow-up, information gathering, result analysis, performance evaluation against planned objectives and policies, provision of tools and methods to assess the degree of errors and deviations from set goals and programs, granting oversight bodies the authority to direct appropriate decisions, and verifying that the general budget achieves the objectives and policies for which it was enacted.

Administrative oversight ensures accuracy and timeliness so that information issued by the administration is accurate and correct, enabling appropriate decision-making. It is also comprehensive across all administrative activities, from planning to execution and evaluation. Administrative oversight is characterized by its flexibility, as it can adapt to internal and external environmental changes. One of its most notable features is its focus on achieving desired outcomes and objectives, transparency, high efficiency, budget follow-up, and evaluation.

Second Requirement: Legislative Oversight of the General Budget

Within the framework of state-led reforms, the Algerian legislator has worked to strengthen the oversight role of the legislative authority, as it has the competence to monitor the executive authority's compliance with the government program previously approved. Parliamentary oversight affects all areas of government activity, including financial matters. In addition to its power to adopt and approve the Finance Law (ex ante oversight), legislative oversight extends to the budget execution phase (concurrent oversight), and even to the end of the fiscal year (ex post oversight).

1. **Oversight during Budget Execution:** Article 155 of the Constitution states that the government must provide the information and documents requested by Parliament for the exercise of its oversight functions (20-442,

2020). Accordingly, the legislative authority can monitor government activity and performance (ministries across various sectors, including finance) using the following key tools:

2. **Approval:** Article 146 of the new Algerian Constitution (20-442, 2020) states that Parliament must approve the Finance Law within a maximum period of seventy-five (75) days from the date of its submission. If it is not approved within the specified timeframe, the President of the Republic enacts the government's draft by ordinance. Here it becomes clear that legislative oversight is restricted in some cases, especially regarding financial matters.
3. **Hearings and Interpellations:** According to Article 158 of the Constitution, members of Parliament may direct oral or written questions to any member of the government, including on matters related to budget execution. Thus, members of both chambers of Parliament have the right to question the government at any time and in all fields. They have the right to request information and clarifications to verify the execution of revenue and expenditure operations. This may occur through written or oral interpellations of the relevant minister. The parliamentary finance committee also has the right to summon representatives of the executive authority to hear them regarding state finances. Legislative oversight also involves discussing the final accounts (Othman, 2020, p. 109)

4_ Discussion of the General Policy Statement:

According to Article 111 of the Constitution, the Prime Minister or Head of Government, as the case may be, must present annually to the National People's Assembly a general policy statement. The general policy statement is followed by a discussion on the government's actions. This discussion may conclude with a resolution and may also result in the submission of a motion of censure by the National People's Assembly in accordance with the provisions of Articles 161 and 162 of the Constitution. Likewise, the Prime Minister or Head of Government, as the case may be, may present to the Council of the Nation a general policy statement (20-442, 2020).

5_ Investigative Committee:

According to Article 159 of the Constitution, each chamber of Parliament may, within the scope of its powers, establish at any time investigative committees into matters of public interest. Pursuant to Article 157 of the Constitution, parliamentary committees may hear members of the government on any issue related to the public interest. In order to ensure the effectiveness of this instrument in monitoring the actions of the executive authority, the law and internal regulations of both chambers of Parliament determine how these committees are formed and the procedures and means for carrying out their investigative duties and the sanctions resulting from the investigation findings, etc.

Parliamentary oversight is also clearly reflected during the implementation phase of the budget, particularly when discussing the supplementary finance law submitted by the government to Parliament during the fiscal year to supplement or amend emerging situations. Article 156 of the Constitution stipulates that the government must present to each chamber of Parliament a report on the use of financial allocations approved for each year.

6_ Post-execution Oversight (Ex Post): Budget Settlement Law:

Article 156 of the Constitution states the following:

"The government shall present to each chamber of Parliament a report on the use of financial allocations approved for each fiscal year. The fiscal year is concluded, as far as Parliament is concerned, by voting on a law settling the accounts of the specified fiscal year by each chamber of Parliament."

In the same vein, Article 05 of Law 84-17 related to finance laws stated the following: "The Budget Settlement Law is the document through which the execution of the Finance Law is established, and, when necessary, the supplementary or amended finance laws for each fiscal year." The law also obliges the government to present data and documents that enable Parliament to exercise oversight.

Third Requirement: Oversight by Independent Bodies

In Algeria, independent oversight of the general budget is carried out by the Court of Accounts, which is an independent judicial body. The Court is organized as a judicial court whose role is to oversee the finances of the state, local communities such as provinces and municipalities, public bodies, and public economic institutions of all kinds.

The main objective of the Court of Accounts' oversight is to promote the effective and rational use of public funds. The Court of Accounts may only conduct its oversight operations after the expenditure operations have been finalized and all revenues related to the fiscal year under review have been collected.

The Court of Accounts is an independent body from both the executive and legislative authorities. The 1976 Constitution provided for the establishment of the Court of Accounts under Article 190, influenced by the French Court of Accounts despite the prevailing socialist orientation at that time.

Following the issuance of the 1989 Constitution, Law No. 90-32 dated 04/12/1990 concerning the Court of Accounts was enacted, but it was later repealed by Ordinance No. 95-20 dated 17/07/1995 concerning the Court of Accounts, which provides for the following:

- **Composition:** According to Article 38, the Court of Accounts consists of the following judges: President of the Court of Accounts, Vice-President, Presidents of Chambers, Branch Presidents, Advisors, Accountants, as well as the General Auditor and Assistant Auditors. The judges of the Court of Accounts are subject to Ordinance No. 95-23 dated 26/08/1995 containing the Statute of Judges of the Court of Accounts, which primarily defines the rights and obligations of the judge of the Court of Accounts and does not differ much from what applies to judges of courts and judicial councils subject to Law No. 89-21 dated 22/12/1989 concerning the Judicial Statute.

In terms of its organization and management, the Court of Accounts is headed by a President appointed by presidential decree. It includes chambers with national jurisdiction and others with regional jurisdiction. Chambers may be subdivided into branches, each with a president, registry office, technical sections, and administrative services coordinated and followed by a Secretary-General. According to Article 47, the Court of Accounts meets in plenary (all chambers together), chaired by the President of the Court. Chambers and their branches deliberate in panels composed of at least three judges. The Court also includes the Disciplinary Chamber in Budgetary and Financial Management and the Program and Report Committee.

The jurisdiction of the Court of Accounts is based on both an organic and substantive criterion. Article 199 of the Constitution states the following:

"The Court of Accounts is a supreme, independent institution for oversight of public property and funds. It is responsible for post-audit of state funds, local authorities, and public institutions." The Court of Accounts also contributes to promoting good governance and transparency in the management of public funds and the filing of accounts (20-442, 2020).

Local administration laws also assign to the Court of Accounts the responsibility of monitoring both provinces and municipalities. Article 155 of the Provincial Law states: "The Court of Accounts exercises oversight over the administrative and management accounts of provinces and settles them in accordance with applicable legislation." Article 177 of the Municipal Law states:

"The Court of Accounts is responsible for reviewing administrative accounts and their auditing and for settling the accounts of municipalities in accordance with applicable legislation."

The institutions and bodies subject to oversight by the Court of Accounts are listed in Articles 07 to 10 of Ordinance 95-20 concerning the Court of Accounts, and include: state departments (ministries), regional authorities (municipalities and provinces), and all types of public institutions and bodies subject to public accounting rules.

Also subject to the Court's oversight are industrial and commercial public services, mixed economy companies, and bodies responsible for managing mandatory insurance and social protection schemes (social security funds).

Article 43 of Ordinance 95-20 dated 17 July 1995 concerning the Court of Accounts, amended and supplemented by Ordinance 10-02 dated 26 August 2010, defines the duties of the General Auditor, which focus on ensuring the application of laws and regulations in force within the Court. In this regard:

- He ensures that accounts are submitted regularly, and in case of delay, refusal, or obstruction, he requests the imposition of fines in cases specified in the aforementioned amended Ordinance 95-20.
- He requests declarations of actual management and demands fines for interference in the function of the public accountant.
- He requests the implementation of judicial procedures in matters of budgetary and financial management discipline.
- He attends or designates a representative to attend the Court's judicial sessions, where he presents written conclusions and, where necessary, oral observations (Baali, Abu Al-Ala, 2003, p. 119).
- He follows up the implementation of the decisions of the Court of Accounts and ensures the execution of its orders.
- He manages relations between the Court of Accounts and judicial authorities and follows up on outcomes for each file sent to them.

The General Auditor represents the Public Prosecution through referrals and conclusions. He is also a member of the Program and Report Committee and a member of the Council of Judges of the Court of Accounts (95-20, 1990).

The oversight exercised by the Court of Accounts is divided into three types (Othman, 2020, p. 110):

- **Audit of Accounts.**
- **Oversight of Budgetary and Financial Discipline.**
- **Evaluation of Projects, Programs, and Public Policies.**

Through its oversight of public institutions and public administrations, the Court of Accounts enables the effective and rational management of public funds and their expenditure within proper frameworks, avoiding waste and embezzlement, thereby controlling public spending (Lahcen, El Akhdar, 2017, p. 652).

Article 85 of Organic Law No. 18-15 (18-15, 2018) on finance laws stipulates the Court of Accounts' oversight as a judicial body over the implementation of the state budget. Law No. 23-07 defined the judicial powers of the Court of Accounts.

Article 104 of Law 23-07 on the Court of Accounts (23-07, 2023) addressed account filing, and Article 105 addressed certification of the State's general account. However, neither law granted judicial authority to the Court of Accounts concerning accountability for breaches of budgetary and financial discipline rules. Therefore, this must be explicitly stipulated in the forthcoming organic law on the Court of Accounts in accordance with the last paragraph of Article 199 of the 2020 constitutional amendment. Accountability for violations of budgetary and financial discipline rules is one of the core judicial powers of the Court of Accounts, as confirmed by Article 205 of the Constitution, which provides that the High Authority for Transparency, Prevention and Fight Against Corruption shall refer violations to the Court of Accounts and the competent judicial authority whenever violations are detected (Boudali, Zoubair, 2024, p. 643).

Conclusion

The success of any state in achieving the objectives of its economic and social development plan does not depend solely on the soundness of the various programs and policies appropriate for implementation, but also on the

effectiveness of oversight in rationalizing public spending and achieving the greatest possible benefit. We believe that the Algerian legislator has succeeded to a great extent in imposing oversight in all its forms over the general budget. This oversight has achieved some of its objectives, namely the rationalization of public spending, the preservation of public funds, and ensuring that the executive authority has implemented the general budget in accordance with the authorization and approval granted by the legislative authority.

Findings:

From the study we conducted on the legal framework of general budget oversight in Algerian legislation, we can draw the following conclusions:

- The process of overseeing the implementation of the general budget in Algeria is divided between the legislative authority—represented by the two chambers of Parliament—and the executive authority—represented by the Prime Minister and his affiliated bodies—as well as the Court of Auditors, as an independent judicial body. The main purpose of this oversight is to protect the state's public funds, which constitute the foundation of the state.
- The importance of oversight over the implementation of the general budget lies in ensuring that execution is carried out in accordance with the plan issued by the legislative authority, verifying that the financial goals set by the state are achieved, and working to rationalize public spending in order to improve individual and societal welfare. It also strengthens transparency in financial operations, especially with regard to public procurement and how contracts are concluded and monitored, as it is one of the key means of executing the general budget.
- The primary objective of state budget oversight is the rationalization of public spending, the entrenchment of transparency in financial transactions, and combating all forms of corruption. This is implemented by the state through the enactment of deterrent laws—for example, Law 06/01 dated 20 February 2006 on the prevention and fight against corruption, as amended and supplemented—through which the Algerian state seeks to establish a set of preventive and deterrent measures to promote integrity, accountability, and transparency in both the public and private sectors.

Recommendations:

From the content of this study, the following recommendations can be made:

- Establish a specialized office in each public institution that includes among its staff a member of the General Inspectorate, in order to rationalize public spending, promote development, and expedite the processing of files, instead of the current centralized system in which all work is concentrated at the level of the financial controller in each wilaya (province). This has led to prolonged file processing times and wasted time and effort.
- Strengthen legislative oversight over the executive authority by requiring the government to comply with the financial appropriations approved by Parliament and to refrain from resorting to special accounts, which have burdened the public treasury, except in cases of absolute necessity.
- Establish a high authority chaired by the Prime Minister, composed of the heads of state oversight bodies, whose mission is to coordinate between oversight, inspection, and auditing entities in order to develop general budget oversight and ensure the transparent and honest management and optimal use of public funds.
- Work to protect public funds from waste, misuse, and poor job performance, and ensure their efficient use. Also, efforts should be made to advance and develop the accounting profession and improve the qualifications of the staff responsible for oversight, especially budget oversight officers.

- Require higher academic qualifications for members of Parliament and organize continuous training courses for them, particularly in financial and legal fields. They should also engage with international legislative and financial institutions to benefit from their expertise in the field of public expenditure rationalization and budget oversight.

Actuality

The research is highly relevant in light of Algeria's socio-economic conditions, including fluctuations in oil revenues, demographic growth, and the pressing need for transparency in public finance. Effective budget oversight is vital to ensuring fiscal stability, safeguarding public resources, and reinforcing citizens' trust in state institutions. The actuality of this study lies in its contribution to understanding how oversight mechanisms are legally structured and how they respond to current governance challenges.

Ethical Considerations

Oversight of the public budget is not merely a legal obligation but an ethical duty to safeguard the people's resources. Transparency, fairness, and accountability must guide all financial management practices. Corruption or misuse of funds undermines social justice and weakens public confidence in institutions. Ensuring ethical compliance is therefore a fundamental element of fiscal governance.

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Conflict of Interest

The author declares no conflict of interest regarding the content or publication of this study.

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