

## THE FINANCIAL CONTROL BODIES OVER THE PUBLIC EXPENDITURES IN ALGERIA

### أجهزة الرقابة المالية على النفقات العامة في الجزائر

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#### **Abstract:**

*The control of the public institutions is an important tool for the State to determine whether it is bound by the law and its commitment to the set limits for it when exercising its activity, and to achieve efficiency in the management and the rationalization of the means so as to realize the objectives established in a general atmosphere of legitimacy and transparency. The methods of control vary in several ways: The judicial supervision, the financial supervision, the administrative control and the political control. However, the effectiveness and the efficiency of the control are related to the extent of the structure, the organization, the framing and the processing of the existing regulators. And the financial supervision through the financial control bodies is considered as one of the most effective methods of control and the most important. It takes four forms which are: The control through the financial controller and the control of the public accountant and the financial supervision by the labor inspectorate and the control through the accounting council. These bodies are capable of eliminating the mismanagement, the poor organization and the dissipation of the public funds which have implications for the projects approved by the state.*

**Key words:** *Control of the public institutions, Public accountant, Accounting council, Financial supervision by the labor inspectorate.*

#### **ملخص :**

تمثل عملية الرقابة على المؤسسات العمومية وسيلة هامة بيد الدولة من أجل الوقوف على مدى خضوعها للقانون والتزامها بالحدود المرسومة لها عند ممارسة نشاطها، وتحقيق النجاعة في التسيير وترشيد الوسائل المسخره في سبيل بلوغ الأهداف المسطرة في ظل مناخ عام تسوده المشروعية والشفافية، وتتعدد وسائل الرقابة حيث تتخذ عدده صور: هي الرقابة القضائية والرقابة المالية والرقابة الإدارية والرقابة السياسية، غير أن نجاعة وفعالية الرقابة مرتبطة بمدى هيكله وتنظيمه وتأييره وتجهيز الجهات الرقابية القائمة بها، وتعد الرقابة المالية عن طريق أجهزة الرقابة المالية من أنجع طرق الرقابة وأهمها وتتخذ أربع صور هي الرقابة عن طريق المراقب المالي ورقابة المحاسب العمومي والرقابة عن طريق مفتشية المالية والرقابة عن طريق مجلس المحاسبة، وهي أجهزة كفيلة بالقضاء على سوء تسيير وسوء التنظيم وتبديد المال العام والذي له انعكاسات على المشاريع المسطرة من قبل الدولة.

**الكلمات المفتاحية:** أجهزة الرقابة المالية، المحاسب المالي، مجلس المحاسبة، مفتشية المالية.

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**INTRODUCTION:**

States are racing for the development of government performance and concern for quality, and the development of nations and progress linked to the keenness to combat corruption of all kinds, administrative and financial.

The control is one of the important administrative functions. It follows the process of financial planning which aims to check the performance validity and to evaluate it. Thus is the positive concept of controlling and public funds controlling which means the inspection, the observation, the follow-up and to verify the good use of the human and the material resources as well as the documents and the accounts and respect the laws, the decrees and the instructions set as measures for the work of the managers and punishing the violators.

On the administrative side, it follows the policies of division of roles and functions of different departments and the extent of each administration covered by what is required of them.

And the Financial control is the control of the proper implementation of the budget in all economic, legal and administrative aspects, which are a number of means and methods that enable the Authority to follow up the implementation of the budget at all stages.<sup>1</sup>

And thus contribute to improving the performance, progress and development of the management. It enables us to identify how the work within the organization and to ensure the use of public funds for the purposes assigned to them. Touching public money.

Due to the increase of the financial corruption phenomenon, the importance of the financial controlling has emerged in all the fields. The legislator provided for the controlling revision of the financial controller, the public accountant, and the general inspectorate of finance and the accounting council, this leads us to ask the question about the importance of the financial control systems, their efficiency and ability to protect the public funds and reduce the financial corruption? And we will try to answer this question through four axes:

- I - controlling the financial controller n the public institutions.
- II - controlling the public accountant on the public institutions.
- III - controlling the general inspectorate of finance on the public institutions.
- IV - controlling the accounting council on the public institutions.

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<sup>1</sup> - *Badawi Abdel Latif, The Control Of The Public Funds As a Tool to Improve The Government Management, Master of Rights, Department of Finance, University of Zian Ashour, Faculty of Law, Djelfa, 2016-2017, p. 19.*

## **I - CONTROLLING THE FINANCIAL CONTROLLER ON THE PUBLIC INSTITUTIONS**

Controlling the financial controller is a previous audit that denies the public expenditure, either at the central level or at the local level, and he is responsible for monitoring expenditures, and the financial controller is a person related to the Ministry of Finance appointed by a ministerial decision signed by the Minister in charge of the budget<sup>1</sup>. As stipulated in Article 11 of the Executive Decree No 11-381 concerning the interests of the financial control that the controller should be appointed by a decision of the Minister in charge of finance. The former Controlling by the financial controller is a preventive control

The main function of the financial controller lies in monitoring the financial position of the institutions and controlling the legality of the public expenditures implementation and its conformity with the applicable laws and regulations.

That prevents the various departments and institutions of the state from falling into errors and deviations.<sup>2</sup> That is why it is called the preventive control, and exercises the previous financial control on the public expenditure rather than the public revenues.<sup>3</sup>

Article 03 of the Decree 92-414 defines how to control certain sectors where the control of some sectors or some types of the expenditure by each case by a decision of the Minister in charge of the budget or by a joint ministerial decision between the minister responsible for the budget and the minister technically concerned.<sup>4</sup>

### **I - THE POWERS OF THE FINANCIAL CONTROLLER:**

Among the financial controller's powers as a competent officer appointed by the Minister in charge of finance, Which is the tribal control on the examination of the obligation and the accompanying certificates of proof provided by the two supervisors of the exchange, where the status of the ordering officer or the legal commissioner is verified as necessary and the expenses are consistent with the applicable laws.

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<sup>1</sup> -Omar Maamri, *The Role of the Controller in the Rationalization of The Public Expenditures*, Faculty of Economic and Commercial Sciences and Management Sciences, Department of Science and Commerce, Biskra, 2014-2015, p. 10.

<sup>2</sup> - Article 11 of the Executive Decree No. 11-381 dated November 21, 2011 relating to the interests of the financial control. *The Official journal*, No. 64.

<sup>3</sup> - Omar Maamri, the previous reference. P. 11-

<sup>4</sup> - Article 30 of the Executive Decree No. 92-414 of November 14, 1992 relating to the previous control of the expenditures which are committed. *The official journal*. No. 82. As amended by the Executive Decree 09-374 of November 16, 2009, *the Official journal*, No. 67.

The financial controller is primarily charged with the following tasks, depending on what Article 23 of the Executive Decree 92-414 relating to the previous control of the expenditure and is bound by the following:<sup>1</sup>

- Controlling the appointment decisions and the installation of the employees.
- Nominal tables prepared before each fiscal year.
- The approval of the budget in relation to the management and the processing budget.
- The legal specialization of the expenditures.
- The availability of the appropriations and the financial positions.

As article 10 of the executive Decree 11-381 concerning the interests of the financial control added, the powers of the financial controller are as follows:<sup>2</sup>

- Representing the Minister in charge of the finance at the public deals committees and at the administrative councils the steering committees of the public institutions of an administrative nature and other as well as institutions.
- Provides advice to those responsible of exchange on the financial level in order to ensure the viability and effectiveness of public expenditures.
- Preparing annual reports on the activities and the offers of the current periodic status, which are directed to the Minister of Finance.
- It is understood through the text of the two articles that the financial controller is responsible for the preparation of the periodic reports to the Minister in charge of the budget in order to inform those responsible of exchange at the level of institutions some pieces of advice to ensure the good conduct of the public expenditures as well as controlling the appointment decisions and the installation of the employees.<sup>3</sup>

## **2 - THE SUPERVISORY ROLE OF THE FINANCIAL CONTROLLER:**

The responsibility of the financial controller lies in controlling the visa granted to those responsible of exchange who are obligated to pay the

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<sup>1</sup> -Article 23 of the Executive Decree No. 92-414 concerning the previous control of the expenditures to which it is committed

<sup>2</sup> -Article 10 of the Executive Decree No. 11-381 relating to the interests of the financial control.

<sup>3</sup> - Hanan Khalili, *Legal Center for Executive Directorates*, Department of Administrative Law, University of Mohammed Khader Biskra, 2018-2019.p83.

expenditures<sup>1</sup>, after ascertaining the legitimacy of the issues specified in article 09 of the Executive Decree No. 92-414 before granting the visa as follows:<sup>2</sup>

- The characteristic of ordering the exchange.
- Its full conformity with the applicable laws and regulations.
- Providing the appropriations and the financial positions.
- The legal allocation of the expenditure.
- The amount conformity of the commitment to the elements set forth in the attached document.
- The presence of the visas and the prior views which have been handed over to the competent administrative authority for this purpose, such a visa must be stipulated by the regulation which is working with.

Therefore, the financial controller seeks to ascertain the existence of the above mentioned elements, as soon as available, directly indicates approval in the register (granting the visa) In the case of the absence of the previous elements, the financial controller refuses the visa and the rejection must be explained within 20 days.<sup>3</sup>

It is noticed from the above that the refusal is in case of the illegitimacy of the appropriation of the expenditure to be disbursed when the obligations are illegal or inconsistent with the regulation. This rejection can be temporary or final.<sup>4</sup>

The refusal occurs in case the executive director failure doesn't take the financial controller's remarks mentioned in the notice of the provisional refusal into consideration and he receives a notice of the final refusal.

Article 12 of the executive regulations 09-374 also specifies the state of disregard "in case the final rejection of the obligation of expenditures provided for in Articles 6 and 7 of this decree, the Executive Director may disregard this under his responsibility, by a reasoned decision, he informs the Minister in charge

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<sup>1</sup> -- Ahmed Sweikat, *control over the work of the public administration in Algeria*, PhD thesis in Legal Sciences, specialization: General Law, Faculty of Law, University of Mohamed KHIDER, Biskra 2014-2015. P. 233.

<sup>2</sup> - Article 9 of the Executive Decree No. 92-414 concerning the previous control of the expenditures to which it is committed.

<sup>3</sup> - See articles 14 and 15 of the Executive Decree No. 92-414 concerning the previous control of the expenditures to which it is committed

<sup>4</sup> - Ali Bortala, *the financial controller of Algeria*, Thesis of Master of the Public Administration Branch, Faculty of Law Ben Aknoun, University of Algiers 01, p. 113.

of the budget, and sends the file which is the subject of the direct disregard to the Minister in each case.<sup>1</sup>

It is noticed through the text of the article that the executive director grants them the right to disregard in the case of rejection of the visa by the financial controller as the responsibility lies with the executive director and not the financial controller.<sup>2</sup>

## **II - CONTROLLING THE PUBLIC ACCOUNTANT ON THE PUBLIC INSTITUTIONS**

The executive directorates undergo the supervision of the public accountant in accordance with Article 27 of the law 90-21, which includes the general accounting, which stipulates that the secondary discharge officers are responsible as heads of the departments; they are not focused on the functions conferred upon them under the accounting law.<sup>3</sup> This control, in turn, is classified as a pre-expenditure control and the Algerian legislator has supported the previous supervision of the financial controller by controlling the public accountant in order to avoid any imbalance in the management of the public funds. Therefore, the public accountant intervenes in the execution of the expenditures of the executive officers in order to ascertain their legality.<sup>4</sup>

### **I- THE DEFINITION OF THE PUBLIC ACCOUNTANT:**

The role of the public accountant is not limited to the material payment process, but extends to the authority to audit the validity of the maintenance and its legality before the material payment, and thus it is clear that the public accountant has two characteristics: the description of the auditor or the motive

The Algerian legislator defines the public accountant as any person appointed legally, in accordance with the provisions of Article 33 of the Law 90-21, "a public accountant shall be a person appointed by the law to carry out operations relating to the public accounting"<sup>5</sup> and his missions are:

- Collecting the revenues and paying the expenditures.
- Ensuring the guarding of the funds, the bonds, the values or the materials entrusted to and to preserve them.
- The movement of the findings accounts.

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<sup>1</sup>- Article 12 of the Decree No. 9-374 concerning the previous control of the expenditures to which it is committed.

<sup>2</sup> - Hanan Khalili, *op cit*, p 85.

<sup>3</sup>Article 27 of the Law No. 90-21 of August 15, 1990 on the public accounting, the official journal No. 35.

<sup>4</sup> - Ahmed Sweikat, *the previous reference*. P. 173

<sup>5</sup> - See Article 33 of the Law No. 90-21 on the Public accounting.

We conclude through this article that the public accountant collects the revenues, pays the expenditures, ensures the guarding of the fund, the bonds and the values entrusted to and preserve them.<sup>1</sup>

## **2 - THE POWERS OF THE PUBLIC ACCOUNTANT:**

The public accountant has powers such as Preparing the collection of the procedure by which the public debt is discharged, he directs by the power of the law accounting the revenues and the expenditures and he edits progressively the financial position of the public expenditures that he manages.<sup>2</sup>

Among the powers of controlling the public accountant as stated in Article 36 of the Law 90-21 are represented below:<sup>3</sup>

- Ensure the compatibility of the payment process with the applicable laws and regulations.
- Ensure the status of the executive agent responsible for the exchange or his commissioner.
- Controlling the legitimacy of the expenditure filtering operations.
- Controlling the specified debts deadlines.
- Controlling the visas of the control process stated in the laws and regulations working with such as the visa of the transactions committee and the visa of the financial controller.
- The legal and the exoneration of the gain: The accountant must check that the the beneficiary of the payment is the real creditor of the administration.
- Provides pieces of advice for the directors in the financial field.
- Informing the Minister in charge of the finance with the monthly validity of the expenditures used and with the general status of the open appropriations and what was consumed.

Financial supervisors, whether they are principal or assistants, have the obligation to maintain professional confidentiality when studying files. They also provide legal protection against all forms of pressure that may be placed on them in the exercise of their duties, especially when signing visas or after refusing to sign, as well as interference that may hinder the performance of their tasks.

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<sup>1</sup> - Hanan Khalili, *op cit*, 86.

<sup>2</sup> - Belasel Hanan, Mamari Souad, ***The Finance of Local groups Between Texts and Practice***, Master's Thesis in the Specialized in the Local Groups Law and the Regional Bodies, University of Abderrahmane Meira Bejaia, 2016, pp. 30

<sup>3</sup> - Article 36 of the Law No. 90-21 on the Public accounting.

The public accountant is personally and financially responsible for all the operations of the department he conducts from the date of his appointment to the date of the end of his duties, and the extent of this when there is a shortage of funds and values in the treasury. On the other hand, if there is an imbalance in the accounts, the financial responsibility of the public accountant is compensated by His own money, and can not pay the fault of the crank, and this is because he is responsible for the good conduct of public money, he can not transfer the burden of personal responsibility to a staff member to whom he belongs.

### **III - CONTROLLING THE GENERAL INSPECTORATE OF FINANCE ON THE PUBLIC INSTITUTIONS**

The General Inspectorate of Finance was established As a permanent control by the Decree No. 80-53, which includes the creation of the General Inspectorate of Finance, And it is considered a mechanism of remote or subsequent control of the budget of state institutions , and this decree specifies the scope of the General Inspectorate of Finance intervention in its first article "the financial and the accounting management for the interests of the State and the decentralized public groups" And has been created due to the large increase in public expenditures due to the continuous development of the state activity.<sup>1</sup>

Through this article we notice that the executive directorates are among the administrative bodies that undergo to the supervision of the General Inspectorate of finance.

#### **1 - DEFINITION OF THE GENERAL INSPECTORATE OF FINANCE:**

The Algerian legislator defined the General Inspectorate of finance in article 10 of the executive Decree 80-53 as: "a permanent supervisory body placed at the disposal of the direct authority of the Minister of finance."<sup>2</sup>

#### **2 - THE TASKS OF THE GENERAL INSPECTORATE OF FINANCE:**

The General Inspectorate of finance performs many tasks, as stated in Articles 20, 30, 40 and 50 of the executive Decree 08-272, they are as follows:<sup>3</sup>

- Controlling the financial and the accounting management of the administrations, the regional groups and the institutions subject to it from a financial point of view. The Inspector General of Finance is also responsible for many tasks.

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<sup>1</sup> - Article 10 of the Executive Decree 80-53 dated March 3, 1980, including the creation of the General Financial Inspectorate, The official journal No. 10.

<sup>2</sup> - See Article 10 of the Executive Decree 80-53 containing the creation of the General Inspectorate of Finance, the same reference.

<sup>3</sup> - See articles 05.04.03.02 of the Executive Decree 08-272 of September 06, 2008 set by the General Inspectorate of Finance, The official journal, N° 50.



- Evaluating the performance of the budget systems.
- The economic and the financial assessment of the total activity, sectoral, sub-economic or an economic entity.
- Verifying the financial and accounting laws and regulations application.
- To ensure the validity and the regularity of the accounting and the conformity of the work done to the estimated documents.
- Considering the conditions of the appropriations use and how conducting the internal control.
- Examining the accounting records in order to detect financial errors and irregularities.
- Controlling the financial and the accounting management in the interests of local groups.
- Controlling the funds management and reviewing the funds, the values and the bonds.
- The search, the investigation and the inspection in a named place for the purpose of accounting control.
- Reviewing all the operations carried out by public accountants.
- Ensuring that the financial appropriations are not exceeded.
- Looking at the records and the data in whatever form.
- To be sure of the authenticity of the submitted documents and to verify the information and other reported information.
- Conducting any examination in order to ascertain the validity and the completeness of the accounting recording of a financial impact, and if necessary, there will be a real preview of the fulfilled service.

And the focus of the General Inspectorate of finance is on the accounting and the financial management of the different interests of the state and the local groups and various state institutions under the rules of the public accounting. It also conducts a periodic controlling on the administrations and the bodies established under the authority of the Minister in charge of finance.

### **3 -THE RESULTS OF THE CONTROL OF THE GENERAL INSPECTORATE OF FINANCE:**

After the completion of the control process, the general financial inspectorate prepares a "basic report" containing the observations that are identified by the members of the working unit, as well as the financial and the accounting management estimates of the institution or the controlling body (such as the executive directorates). In addition to ensuring the effectiveness of the management and the imbalances that they are suffering from. The main report

also contains - in addition to the reviews and the estimates- proposition of measures, mechanisms and methods that contribute to better organizing and conducting of the results of the bodies under control.<sup>1</sup>

The method of control of the Inspector General of Finance: The way of regular or sudden visits is to investigate all documents related to the accounts of bankers and public accountants. The inspectors then release a report containing their observations and evaluations with the proposed measures.

#### **IV - CONTROLLING THE ACCOUNTING COUNCIL ON THE ON THE PUBLIC INSTITUTIONS**

The accounting council was established in accordance with Law 80-05 of 01 March, 1980, in accordance with the Article 190 of the constitution of 1976.

Both the constitution of 1989 under Article 160 and the constitution of 1996 in its Article 170 devoted its foundation, and it was stipulated in the recent modified constitutional 2016 in the Article 192 modified by the Law No. 16-01" The accounting council is independent and responsible for remoting the control of the state funds, the regional groups and the public utilities.

The accounting council contributes in the development of the wise governance and the transparency in the management of the public funds".

The accounting council is a subject to the provisions of Order No. 95-20 dated July 17. 1995, these provisions are still valid to the present time,<sup>2</sup> and it has been amended by Order No. 10-02 concerning the accounting council.

The accounting council is a newly established constitutional institution, a high public body for remoting the control of state funds, regional groups and the public utilities,<sup>3</sup> which has a financial and an administrative independence, and it exercises administrative and judicial powers. He was given the administrative and judicial competence to exercise comprehensive control over state institutions.

##### **1 - THE ACCOUNTING COUNCIL'S TASKS:**

The accounting council is considered as an external control body, which is exercised outside the organization by competent regulatory bodies. It aims to ensure the control of expenditures, the availability of the appropriations,

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<sup>1</sup> - Hanan Khalili *op cit* , p88.

<sup>2</sup> -Messaoud Shehoub, *The General Principles of The Administrative Disputes*, Part II, University Publications office, 2005, Algeria, p. 232.

<sup>3</sup> - Rashid Khalufi, *The Law of Administrative Disputes*, University Publications office, 2005, p. 233.

Article 192 of the Order 16-01 the constitutional amendment 2016.

controlling the operations of the exchange in addition to reviewing the financial transactions.

The accounting council is considered as an independent state body which is not a subject to the executive authority, this body should grant its employees the powers and the guarantees that would make it safe from any arbitrary action that the government might try to take. The accounting council exercises several tasks, as stipulated in Articles 60 and 60 of the Order 95-20 concerning the accounting council. These tasks are as follows:

- Controlling the quality of management is the most important task of the Council
- The right to know and investigate.
- Controlling the discipline in the field of the budgetary and the financial management.
- Reviewing the accounts of the public accountants and the executive directors.

#### **A - CONTROLLING THE QUALITY OF MANAGEMENT:**

The new constitution of 2016 enshrines the independence of the institution and enhances its role in the field of public funds control. It has the task of contributing to the development of good governance of public funds and the promotion of transparency in public administration.

The accounting council exercises its control over the public bodies in order to control the legitimacy of its financial activity, as well as the work to improve the level of its performance and return by assessing the conditions of its use of the resources and the public means under its disposal, in terms of efficiency and performance as stated in article 06 of the order No. 95-20 concerning the accounting council. After completing its controlling tasks and concluding its work, the council prepares evaluating reports containing all the observations and the processes it has undertaken and sent to the heads services and the concerned bodies or to their high and commandment authorities so that these bodies or public services can reply and submit their observations within the deadlines.<sup>1</sup>

#### **B - THE RIGHT TO KNOW AND INVESTIGATE:**

The accounting council reviews and investigates several operations which are as follows:<sup>2</sup>

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<sup>1</sup> - Mohammed Messai, The Public Accountancy, Dar Al-Huda for printing and publishing, Algeria, p.155.

<sup>2</sup> - Article 55 of the Order No. 95-20 dated 19 Safar 1416, corresponding to July 17th. 1995, concerning the accounting standards, the Official journal No. 39.

- 1- The right to access all the documents that would facilitate the control of the financial and the accounting processes, to assess how safe is the management of the interests and the bodies under its control.
- 2- The accounting council has the right to conduct the necessary investigations so as to view the work of the administrations and the public sector institutions.
- 3- In the framework of the task entrusted to the judges of the accounting council, they have the right to enter and inspect all stores of the administrations and the institutions which are a subject to the control of the council.
- 4- The accounting council has the authority to listen to any agent in the public bodies and administrations.
- 5- The accounting council has the authority to view texts of an organizational nature sent to it, issued by the State administrations concerning the accounting, financial and procedural regulation of the management.
- 6- The accounting council may consult specialists or appoint experts who would avail or assist it in its work.

**C - CONTROLLING THE DISCIPLINE IN THE FIELD OF THE BUDGETARY AND THE FINANCIAL MANAGEMENT:**

The accounting council ensures whether they respect the discipline rules in managing the financial budget. Any agent or responsible may assume the responsibility in case of clear mistakes and deviations making and unfollowing the discipline rules in the field of the finance and the budget. The Algerian legislator has fixed the deviations in the Article 88 of the order 95-20 concerning the accounting council.

**D - REVIEWING THE ACCOUNTS OF THE PUBLIC ACCOUNTANTS:**

The principal and the secondary executive directors, the state public accountants, the regional groups, and the various public accounting institutions and entities must deposit their administrative and management accounts to the accounting adjustment, the maximum the 30th of July of the year in which the budget is closed, in accordance with the Article 02 of the executive Decree 96-56.<sup>1</sup> As confirmed in article 74 of the Order 92.20 "The accounting council reviews the accounts of the public accountants and renders judgments upon".<sup>2</sup>

The audit of the accounts of public accountants is a judicial support relating to the physical health of the operations of revenues and expenses recorded in the accounts of public accountants and their conformity with the laws and regulations in force.

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<sup>1</sup> - Article 02 of the Executive Decree No. 96-56 of January 22nd. 1996 sets forth the provisions for the submission of the accounts to the accounting council, the Official journal No. 06

<sup>2</sup> - Article 74 of the Order No. 95.20 concerning the accounting council.

In the case of a penalty sentence, the law has the right to challenge the decisions of the Accounting Council and evaluate this before the same council.

**2- THE OBJECTIVES OF THE CONTROL EXERCISED BY THE COUNCIL:**

The oversight of the Accounting Board aims to:

1. Encourage the effective and strict use of resources, material means and public funds.
2. To upgrade the submission of accounts and to improve the transparency of public finances

Therefore, the financial control is intended to preserve and protect the public fund at the local level as well as other administrative bodies from the misuse, whether it is related to the collection of funds or the methods of spending them. This financial control is imposed by laws and regulations that guarantee achieving the financial safety, through several devices (the financial controller, the public accountant, the general inspectorate of finance and the accounting council).

**CONCLUSION:**

The financial control is the process of detecting the deviations, regardless of their location; either they are related to what must be done or deviations in the procedures, and to face them in an appropriate manner until corrected and not to appear again in the future

Algeria has sought to provide bodies and devices to control the budget of the public institutions since this control has become an urgent necessity for the economic openness. The subject of regular financial operations and control of the public funds is of a great importance. The legislator legislates on the pre control bodies such as the financial controller, the public accountant, and the budgeted bodies of the public institutions, namely the general inspectorate of finance and the accounting Council. These bodies play an integral role in controlling the public expenditures. However, the efficiency of these bodies are limited by the lack of material and human resources and the failure to address the deficiencies recorded at the level of the legal system of the controlling bodies, thus preventing the achievement of their objectives.

The activation of both types of control imposes challenges that the state must confront through the necessity for a political will that will take the task of preserving public funds with the aim of achieving the independence of the various controlling bodies and imposing sanctions on those who violate the principle of independence to ensure the neutrality of these bodies and achieving integrity.

It is necessary to work on the stability of the legal texts governing the work of the financial control bodies as this contributes to the efficiency of the controlling bodies.

It is also necessary to work on upgrading the performance of the supervising agents through training courses on the modern methods of the financial control which also contributes to raise their level of efficiency.

#### **SOURCES AND REFERENCES:**

##### **A - THE SOURCES:**

##### **1- CONSTITUTION:**

*1- Algerian Constitution Law (16-01) issued on 6 March 2016, containing the Algerian constitutional amendment, an official journal number 14, issued on 17 March 2016.*

##### **2- LAWS:**

*1 - Law No. 90-21 of August 15, 1990 on the public accounting, the official journal No. 35.*

##### **3- ORDERS:**

*1- Order No. 95-20 dated 19 Safar 1416, corresponding to July 17th. 1995, concerning the accounting standards, the Official journal No. 39.*

##### **4-EXECUTIVE DECREES:**

*1- Executive Decree 80-53 dated March 3, 1980, including the creation of the General Financial Inspectorate, The official journal No. 10.*

*2- Executive Decree No. 92-414 of November 14, 1992 relating to the previous control of the expenditures which are committed. The official journal. No. 82.*

*3- Executive Decree No. 96-56 of January 22nd. 1996 sets forth the provisions for the submission of the accounts to the accounting council, the Official journal No. 06.*

*4-Executive Decree 08-272 of September 06, 2008 set by the General Inspectorate of Finance, The official journal, No. 50.*

*5 - Executive Decree 09-374 of November 16, 2009, the Official journal, No. 67.*

*6- The Executive Decree No. 11-381 dated November 21, 2011 relating to the interests of the financial control. The Official journal, No. 64.*

##### **5- DECREE:**

*1 -Decree No. 09-374 concerning the previous control of the expenditures to which it is committed.*

**B - REFERENCES:**

**1- BOOKS:**

- 1- Mohammed Messai, *The Public Accountancy*, Dar Al-Huda for printing and publishing, Algeria.
- 2-Messaoud Shehoub, *The General Principles of The Administrative Disputes*, Part II, University Publications office, 2005, Algeria.
- 3-Rashid Khalufi, *The Law of Administrative Disputes*, University Publications office, 2005.

**2-THESES AND MEMOIRS:**

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