Parliamentary oversight of the execution of the state's general budget: The case of Algeria

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Abstract :
This paper examines the extent to which the Algerian Parliament exercises oversight over the execution of the State budget. Unlike the English and French parliaments, which are generally understood to have developed historically alongside efforts to secure consent over public finances, Arab and Algerian representative institutions emerged principally through Ottoman reform and European colonization, raising questions as to the nature and scope of the fiscal authority these institutions were originally granted. The paper distinguishes between the general oversight mechanisms available to Parliament and the mechanisms specific to financial oversight, centered on the budget settlement law, an instrument of considerable theoretical significance within the constitutional and organic-law framework. The paper then considers a number of factors that may bear upon the practical effectiveness of this instrument .
Keywords: parliamentary oversight; public budget; finance law; Algeria .

Introduction

Historically and functionally, the rise of parliament is associated with control of public finances. Modern representative assemblies did not grow up as legislative bodies, but as a practical device to which kings were driven to resort in order to obtain the consent of the nobility, the clergy and representatives of the towns for taxation and the financing of royal expenditure, especially in times of war and fiscal crisis.

For the first time, in England, Magna Carta of 1215 laid down the principle that the King could not levy any financial "aid" or scutage (a payment in lieu of military service) without the consent of the "common counsel of the realm[1] .The earliest crude form of the power to consent to public revenue. The King, while sovereign, could no longer impose a new levy by his own unilateral will, but became bound to seek the 'assent' of those upon whom the burden would fall[2]. The pragmatic explanation for this development is that the King had his own resources - the royal demesne and traditional feudal dues - but these were not enough to finance major wars or emergencies. He had to negotiate with the barons and knights, who possessed real economic and military power, to get more money, because they could refuse to pay and so stop the Crown from collecting money, and could even rise in rebellion, which happened against King John.

[1] -William Sharp McKechnie, Magna Carta: A Commentary on the Great Charter of King John, 2nd ed. Glasgow: James Maclehose and Sons, 1914, p.p.233–41.
[2] - J. C. Holt, Magna Carta, 3rd ed.,Cambridge: Cambridge University Press, 2015,p.p. 45–52.

This power to consent to revenue later stretched, by degrees, to new constituencies. In 1265 Simon de Montfort summoned representatives of the knights and the boroughs to sit with the barons, for the King required the consent also of these commercial and artisanal classes, which had become an increasingly important source of wealth and taxable capacity[1]. This systematic expansion was institutionalized by Edward I in 1295 in his so-called "Model Parliament", and the consent of the representatives of the towns and the knights to taxation became a customary and expected prerequisite for any major levy[2]

By the 1300s, it was firmly established that the king couldn't impose any new tax without the House of Commons agreeing to it explicitly. And this wasn't just a matter of ceremony—without that consent, the levy simply wasn't legal.

Far from being a token right, though, this power of approval turned into a real bargaining tool. With the Crown perpetually short of funds, especially during wars, Parliament could use its say over taxation to wring out meaningful concessions. In return for granting money, it might insist on promises that certain rights would be upheld, or that the king would explain how the revenues were actually spent. This dynamic is what ultimately drove the push for stricter oversight of spending first through the appointment of the Commissioners of Public Accounts in 1690[3], and later with the establishment of the Com ptroller and Auditor General under the Exchequer and Audit Departments Act of 1866[4]. By then, budget control had come full circle, covering both sides of the ledger: revenue and expenditure alike.

The same held true in France, where the États Généraux first appeared as early as 1302, driven by similar fiscal pressures namely, the crown's need for consent from the three estates before levying extraordinary taxes[5] .Yet its evolution into a true parliamentary institution stalled for centuries, largely because of the formidable power wielded by French absolute monarchy. It wasn't until the acute financial crisis of 1789 that Louis XVI was forced to summon the assembly once again, hoping to secure approval for new taxes and it was precisely at that moment that the body shed its purely advisory role and emerged as a genuine constituent assembly[6].

Consequently, the so-called power of the purse the ability to approve or withhold the ruler's funding through taxes or other revenue streams turned out to be the single most effective tool these assemblies had[7]. It was through this leverage that they gradually managed to secure their

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[1] - R. F. Treharne, Simon de Montfort and Baronial Reform: Thirteenth-Century Essays, ed. E. B. Fryde London: Hambledon Press, 1986,p.p. 340–354.

[2] - G. O. Sayles, The King's Parliament of England ,New York: W. W. Norton, 1975,p.p. 62–71.

[3] - Charles Howard McIlwain, The High Court of Parliament and Its Supremacy ,New Haven: Yale University Press, 1910,p.p. 217–220.

[4] - Exchequer and Audit Departments Act, 1866, 29 & 30 Vict., c.p. 39

[5] - J. Russell Major, Representative Government in Early Modern France, New Haven: Yale University Press, 1980, 14–19.

[6] - Déclaration des droits de l'homme et du citoyen, art. 14 , 26 August 1789, François Furet and Denis Richet, La Révolution française (Paris: Fayard, 1973), 41–58.

[7] -Charles Howard McIlwain, The High Court of Parliament and Its Supremacy (New Haven: Yale University Press, 1910), 217–24.

other rights, whether legislative or supervisory in nature[1]. Now, it's true that some bodies, such as the king's consultative council, the curia regis, had roots going back before this fiscal role ever existed. Even so, it was specifically the power to say yes or no to royal revenue that gave parliament its real teeth, lifting it from a purely advisory body to an institution capable of holding the government itself in check[2].

Unlike in Europe, where parliaments grew out of a long struggle over the power to consent to public spending, Arab parliaments were introduced through Ottoman reform and European colonization. Neither of these origins gave the resulting assemblies real authority over the budget, and that shortfall has never been fully resolved. It still leaves open a fundamental question about the nature of this power in the Arab experience[3]. Tunisia's 1861 constitution, for example, allowed the Grand Council to discuss the budget, but it never said what would happen if the Council rejected it. So the question of binding force stayed suspended, untested, until the constitution itself was suspended in 1864[4]. In Egypt, the Consultative Assembly of Delegates, created in 1866, was explicitly advisory. Its opinion was never binding on the Khedive, so the substantive question never even came up-not as settled or unsettled[5]. The Ottoman Chamber of Deputies, elected in 1877, was suspended within a year, before its constitutional powers could ever be put to the test[6]. In each instance, the form was there, but the substance was left unresolved.

Algeria shows this problem in an even sharper light, though that doesn't mean all oversight is absent. The colonial Financial Delegations of 1898, while nominally set up to vote the budget, allocated seats in a way that left Algerian representation far weaker than its population share. It's a genuine question whether that body ever acted as a real oversight mechanism or just as a façade[7]. After independence, financial authority moved to the National Assembly (1963), then to the National People's Assembly (1976), and finally to the bicameral Parliament after 1996[8]. On the one hand, the Constitution gives Parliament an explicit power to vote on the finance law; on the other, it imposes restrictions that keep that power from becoming effective. The most prominent is Article 147, which the Constitutional Court applied in 2024 to invalidate parliamentary amendments to the finance law[9]. This paper will therefore set out the oversight

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1 -J. C. Holt, Magna Carta, 3rd ed. (Cambridge: Cambridge University Press, 2015), 45–52 (on the pre-fiscal, consultative and judicial functions of the royal council).

2 - Charles Howard McIlwain, Ibid.

3 -Nathan J. Brown, Constitutions in a Nonconstitutional World: Arab Basic Laws and the Prospects for Accountable Government (Albany: State University of New York Press, 2002), 15–34.

4 - L. Carl Brown, The Tunisia of Ahmad Bey, 1837–1855 (Princeton: Princeton University Press, 1974), 327–41.

5 -Afaf Lutfi al-Sayyid Marsot, Egypt in the Reign of Muhammad Ali (Cambridge: Cambridge University Press, 1984), 252–61.

6 -Roderic H. Davison, Reform in the Ottoman Empire, 1856–1876 (Princeton: Princeton University Press, 1963), 358–408.

7 -Charles-Robert Ageron, Histoire de l'Algérie contemporaine, 1871–1954 (Paris: Presses Universitaires de France, 1979), 216–24.

8 -Constitution of Algeria, September 10, 1963, arts. 34–38; Constitutional Revision of November 28, 1996, arts. 98–120.

9 -Constitution of Algeria (2020 revision), art. 147; Algerian Constitutional Court, Decision on the 2025 Finance Law amendments, November 2024.

mechanisms available to Parliament for controlling public finances, along with the obstacles to their use.

Broadly speaking, oversight mechanisms fall into two main groups: those that apply generally, and those designed specifically for financial activities.

1. General Oversight Mechanisms

When we talk about general oversight mechanisms, we're referring to tools that apply across the board - inside the financial sector and well beyond it. These can be sorted into two broad categories: those that leave the Government's political responsibility untouched, and those that bring it squarely into play.

1.1 Mechanisms That Do Not Engage Political Responsibility

This first category covers parliamentary questions, committees of inquiry, and interpellations that stop short of a motion of censure.

1.1.1 Written and Oral Questions

Every member of Parliament possesses the right to address a written or oral question to a member of the Government[1]. The question is deposited with the office of the relevant chamber, and, once accepted, is transmitted by the president of that chamber to the Government.[2] The office of each chamber determines the nature and number of questions to be referred to the Government, and the number of oral questions to be answered is fixed by agreement between the office of the chamber and the Government.[3] No member of Parliament may put more than one question per sitting.[4]

A question, whether written or oral, must be answered within thirty days from the date of its deposit with the office of the relevant chamber.[5] During this period, the member who initiated the question may withdraw it.[6] An oral question may likewise be converted into a written question, provided the Government is duly notified of the change; the converse, however, is not permitted a written question may not be converted into an oral one[7].

As to the nature of the response, it is given in writing where the question is written; where the question is oral, the response is given during weekly sittings, held alternately between the two chambers, devoted to the oral answering of questions by members of the Government.[8] During such a sitting, the member who put the question presents it to the competent member of

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[1] -Constitution of the People's Democratic Republic of Algeria (2020 revision), art. 158.

[2] -Organic Law No. 16-12 of August 25, 2016, Determining the Organization of the National People's Assembly and the Council of the Nation, Their Functioning, and the Functional Relations between Them and the Government, Journal Officiel, No. 50 (2016), as amended and supplemented by Organic Law No. 23-06 of May 18, 2023, arts. governing the deposit and transmission of parliamentary questions.

[3] -Organic Law No. 16-12 of August 25, 2016, as amended by Organic Law No. 23-06 of May 18, 2023, arts. governing the office's determination of the nature and number of questions.

[4] - Organic Law No. 16-12 of August 25, 2016, as amended by Organic Law No. 23-06 of May 18, 2023, art. limiting each member to one question per sitting.

[5] - Organic Law No. 16-12 of August 25, 2016, as amended by Organic Law No. 23-06 of May 18, 2023, art. fixing the thirty-day response period.

[6] -Organic Law No. 16-12 of August 25, 2016, as amended by Organic Law No. 23-06 of May 18, 2023, art. governing withdrawal of a question.

[7] -Organic Law No. 16-12 of August 25, 2016, as amended by Organic Law No. 23-06 of May 18, 2023, art. governing conversion between oral and written questions.

Government, and may take the floor once more to comment on the answer given.[9] Members of Parliament frequently make use of this instrument to seek clarification or to draw the Government's attention to a matter relating to public finance.[1]

1.1.2 Committees of Inquiry

Both chambers of Parliament can make use of this procedure, each within its own area of competence, to decide whether to set up a committee of inquiry into matters of public interest.[1] There are, however, a number of legal conditions that must be met along the way.

First, a motion has to be proposed and filed with the office of the appropriate chamber. The motion must spell out precisely what facts need investigating. Crucially, those facts must not already be caught up in judicial proceedings the principle of separation of powers means that investigation is generally the business of the judiciary. The motion has to be signed by at least twenty members and voted on, after the sponsors' delegate has been heard and the committee with jurisdiction in the matter has given its opinion[2].

Once the motion is accepted, the chamber's president notifies the Minister of Justice to confirm that the facts in question aren't the subject of ongoing judicial proceedings, and only then refers it to the competent committee. If the facts are clear on that front, the chamber appoints the members of the inquiry committee from among its own ranks, and both the other chamber and the Government are informed accordingly. Notably, the MPs who sponsored and signed the motion can't sit on the committee themselves. In practice, this means committee members are drawn from those who didn't sign — which, more often than not, lands the majority of seats in the hands of the parliamentary majority.

During the inquiry, the committee operates under strict confidentiality rules when hearing witnesses, inspecting sites, or reviewing information and documents; each investigative step has its own procedural requirements[3]. When it comes to hearing Government members, the process requires a request sent to the Prime Minister by the chamber's president, and the hearing is scheduled according to a program coordinated with the Prime Minister[4]. Officials of public institutions and administrations, along with their agents, receive a summons accompanied by the program of inspections and visits, with hearings conducted through their hierarchical superiors. The committee may examine and copy any document, except those of a confidential or strategic nature relating to national defense, the vital interests of the national economy, or the State's internal or external security. In those cases, any refusal to provide documents or information must be reasoned and justified by the authorities in question.

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[1] - Constitution of Algeria (2020 revision), art. 157.

[2] - Organic Law No. 16-12, as amended by Organic Law No. 23-06 — provisions concerning the twenty-member signature threshold, referral to the Minister of Justice, confidentiality requirements, and the six-month, once-renewable term of inquiry committees.

[3] - Organic Law No. 16-12 of August 25, 2016, Determining the Organization of the National People's Assembly and the Council of the Nation, Their Functioning, and the Functional Relations between Them and the Government, Journal Officiel, No. 50 (2016), as amended and supplemented by Organic Law No. 23-06 of May 18, 2023, arts. governing the confidentiality of committee of inquiry proceedings.

[4] - Organic Law No. 16-12 of August 25, 2016, Determining the Organization of the National People's Assembly and the Council of the Nation, Their Functioning, and the Functional Relations between Them and the Government, Journal Officiel, No. 50 (2016), as amended and supplemented by Organic Law No. 23-06 of May 18, 2023, arts. governing the confidentiality of committee of inquiry proceedings.

It may nonetheless be observed that this exception is not, in itself, sufficiently defined, and calls for further precision. The field of national defense is, taken as a whole, confidential and strategic in character, raising the question whether this alone suffices to exclude a matter from investigation altogether; the national economy as a whole likewise involves vital interests, as does the domain of national security. The result is that entire areas of public activity risk being placed beyond the reach of parliamentary inquiry.

Failing to appear before a committee of inquiry is treated as a serious dereliction and is recorded as such in the committee's report[1]. Once the inquiry wraps up, the report goes to the president of the responsible chamber, is communicated to the Prime Minister and the President of the Republic, and is distributed to the concerned members[2]. It may be published, in full or in part, depending on what the parliamentary groups think and after the Government's opinion is sought. The chamber decides on publication without debate, by a majority of those present[3].

Committees of inquiry are, by nature, temporary. They are automatically dissolved once the report is deposited, or after six months — renewable once. And once an inquiry has been conducted on a given subject, a new committee can't be set up to look into the same matter again.

1.1.3 Interpellation Not Followed by a Motion of Censure

Interpellation becomes a tool of oversight that does not engage the Government's political responsibility when it isn't followed by a motion of censure[4]. It's a procedure initiated by MPs against the Government, and it can touch on any matter of national importance or the state of implementation of laws — provided it doesn't stray into national defense or State secrets in external relations.

The text of the interpellation must be signed by at least thirty members of the National People's Assembly, or thirty members of the Council of the Nation[5]. Once accepted by the chamber's president, it must be communicated to the Prime Minister within forty-eight hours[6]. The sitting devoted to the interpellation has to take place no later than thirty days after the date of communication, with the date set by the chamber's president in consultation with the Government[7].

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1 -Organic Law No. 16-12 of August 25, 2016, Determining the Organization of the National People's Assembly and the Council of the Nation, Their Functioning, and the Functional Relations between Them and the Government, Journal Officiel, No. 50 (2016), as amended and supplemented by Organic Law No. 23-06 of May 18, 2023, art. characterizing failure to appear as a serious dereliction.

2 -Organic Law No. 16-12 of August 25, 2016, as amended by Organic Law No. 23-06 of May 18, 2023, arts. governing submission and communication of the committee's report.

3 - Organic Law No. 16-12 of August 25, 2016, as amended by Organic Law No. 23-06 of May 18, 2023, arts. governing publication of the report.

4 - Constitution of Algeria (2020 revision), art. 160.

5 -Constitution of the People's Democratic Republic of Algeria (2020 revision), art. 160.

6 - Organic Law No. 16-12 of August 25, 2016, Determining the Organization of the National People's Assembly and the Council of the Nation, Their Functioning, and the Functional Relations between Them and the Government, Journal Officiel, No. 50 (2016), as amended and supplemented by Organic Law No. 23-06 of May 18, 2023, art. fixing the forty-eight-hour communication deadline.

7 - Organic Law No. 16-12 of August 25, 2016, Determining the Organization of the National People's Assembly and the Council of the Nation, Their Functioning, and the Functional Relations between Them and the

The sponsors' delegate may withdraw the interpellation at any point before the sitting, as long as the Government is properly notified by the chamber's president[1]. If it isn't withdrawn, the delegate presents the subject matter to the Government, which then responds.

1.2 Mechanisms That Engage the Government's Responsibility

Here we're dealing with two mechanisms — the rejection of the Government's action plan and the motion of censure — both of which trigger the Government's political responsibility, ultimately leading to its resignation.

1.2.1 Rejection of the Government's Action Plan

When a new Government is first appointed, the Prime Minister has forty-five days to present the Government's action plan to the National People's Assembly for approval.[2] A general debate takes place on that occasion — at least seven days after the plan has been distributed to deputies. The debate can lead to adjustments in the plan, made in consultation with the President of the Republic, within a maximum of ten days from the date the plan was submitted to the sitting. After the Assembly gives its approval, the Prime Minister then presents the plan to the Council of the Nation within ten days[3].

But the debate can also go the other way: the Assembly may reject the action plan. If that happens, the Prime Minister must submit the Government's resignation to the President of the Republic. However, there's a catch. When the President appoints a new Government and the new action plan is presented to the Assembly, the Assembly is effectively obliged to approve it — because a rejection would trigger mandatory dissolution of the Assembly. That threat makes the Assembly's approval, in practice, a foregone conclusion, which rather undermines the weight of this supposedly key instrument.

1.2.2 The Motion of Censure

A motion of censure can be brought either during the debate on the general policy statement or following an interpellation of the Government, provided the relevant conditions and procedures are satisfied[4].

The general policy statement is an annual presentation made by the Prime Minister to the National People's Assembly[5]. Its purpose is to monitor how well the Government's action plan has been implemented. While approving the action plan can be seen as a form of prior oversight, the general policy statement is a form of oversight after the fact[6].

Government, Journal Officiel, No. 50 (2016), as amended and supplemented by Organic Law No. 23-06 of May 18, 2023, art. fixing the forty-eight-hour communication deadline.

[1] - Organic Law No. 16-12 of August 25, 2016, as amended by Organic Law No. 23-06 of May 18, 2023, art. governing withdrawal of an interpellation.

[2] - Constitution of Algeria (2020 revision), art. 106.

[3] - Constitution of Algeria (2020 revision), arts. 107–108.

[4] - Constitution of Algeria (2020 revision), arts. 161–162.

[5] - Constitution of the People's Democratic Republic of Algeria (2020 revision), arts. 161–162.

[6] - Author's synthesis, contrasting the ex ante character of approval of the Government's action plan with the ex post character of the general policy statement.

The statement is debated in Parliament, and a number of outcomes are possible. The debate might lead to a motion of censure being filed. Or it might simply result in a resolution. Or it could give rise to a vote of confidence[1].

A motion of censure needs the signatures of at least one-seventh of the members of the National People's Assembly[2]. It's filed with the Assembly's office by the sponsors' delegate, published in the Official Gazette of the Assembly's proceedings, and posted and distributed to all deputies[3]. The vote takes place three days after filing[4]. During the debate, only the Government — if it asks to speak — the sponsors' delegate, or a deputy wishing to speak for or against the motion may take the floor[5].

For the motion to be adopted, it needs the approval of at least two-thirds of all deputies. That's a high bar in practice, especially since the parliamentary majority usually commands a significant share of seats. If the motion does pass, the Prime Minister must tender the Government's resignation to the President of the Republic.

Beyond the general policy statement, a motion of censure can also be triggered following an interpellation, provided the interpellation originated in the National People's Assembly and the same conditions and procedures are met.

2.1 The Importance of the Budget Settlement Law

Under Article 156 of the Constitution, the Government is required to report to each chamber of Parliament on how the financial appropriations approved for a given fiscal year were actually used[6] In parliamentary practice, the financial year is formally closed when both chambers vote on a law that settles the budget for the year in question[7]. Article 8 of the Organic Law Relating to Finance Laws defines this budget settlement law as the instrument through which the execution of the finance law for the year—together with any corrective finance laws adopted during that same period—is established[8]. Because it deals with financial matters, Article 4 of the same Organic Law lists it among the instruments that constitute finance laws[9].

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[1] - Organic Law No. 16-12 of August 25, 2016, Determining the Organization of the National People's Assembly and the Council of the Nation, Their Functioning, and the Functional Relations between Them and the Government, Journal Officiel, No. 50 (2016), as amended and supplemented by Organic Law No. 23-06 of May 18, 2023, arts. governing the possible outcomes of the debate on the general policy statement.

[2] - Constitution of the People's Democratic Republic of Algeria (2020 revision), art. 161.

[3] - Organic Law No. 16-12 of August 25, 2016, Determining the Organization of the National People's Assembly and the Council of the Nation, Their Functioning, and the Functional Relations between Them and the Government, Journal Officiel, No. 50 (2016), as amended and supplemented by Organic Law No. 23-06 of May 18, 2023, arts. governing the deposit, publication, and distribution of a motion of censure.

[4] - Organic Law No. 16-12 of August 25, 2016, as amended by Organic Law No. 23-06 of May 18, 2023, art. fixing the three-day interval before the vote.

Organic Law No. 16-12 of August 25, 2016, as amended by Organic Law No. 23-06 of May 18, 2023, art. governing who may speak during the debate on a motion of censure.

[5] - Organic Law No. 16-12 of August 25, 2016, as amended by Organic Law No. 23-06 of May 18, 2023, art. governing who may speak during the debate on a motion of censure.

[6] -Constitution of the People's Democratic Republic of Algeria (2020 revision), art. 156.

[7] -Organic Law No. 18-15 of September 2, 2018, Relating to Finance Laws, Journal Officiel, No. 53 (2018), art. 45.

[8] -Organic Law No. 18-15 of September 2, 2018, Relating to Finance Laws, art. 8

[9] - Organic Law No. 18-15 of September 2, 2018, Relating to Finance Laws, art. 4.

What gives this law its significance is that it represents the final step in closing the fiscal cycle. The cycle begins with the finance law, which sets out estimated revenues and expenditures for the year ahead, and it concludes with the budget settlement law, which records those figures as they were actually realized and subjects them to parliamentary scrutiny through the adoption of the bill[1] The Organic Law Relating to Finance Laws underscores this essential purpose by identifying the law's core functions: ascertaining and fixing the final amounts of revenue and expenditure, and presenting the year's accounts, including the surplus or deficit arising from the net difference between the revenue and expenditure of the general budget[2]. The law also records gains and losses incurred in the execution of the Treasury's special accounts, as well as those that may result from the management of Treasury operations[3].

Organic Law No. 18-15, which was expected to take full effect in 2023, promised to make a genuine difference in financial governance, grounded as it is in the principle of transparency and in the reliability of information bearing on the State's true financial position[4]. One of the cornerstones of sound governance is the guarantee of openness and access to information and documents relating to the State's general budget—a requirement echoed in Article 7 of the same law, which stipulates that finance laws must present all of the State's resources and burdens explicitly, with the adequacy of that presentation assessed against the information available and the estimates that can reasonably be derived from it[5].

2.1.1 Oversight of Financial Operations through the Budget Settlement Law

For Parliament to exercise oversight over how the State budget has been executed, the Organic Law Relating to Finance Laws requires that the budget settlement bill be accompanied by explanatory annexes, a general account of the State, and a ministerial performance report[6]. Together with the budget settlement law itself, these documents must be filed with the office of the National People's Assembly before the first of August each year[7].

The explanatory annexes pertain to the financial operations of public legal persons, as well as the Treasury's special accounts and Treasury operations. The general account of the State consists of the general balance of accounts, the account of results and outturn, and their related annexes. The ministerial performance report describes the conditions under which the programs set out in the budget were carried out, the correspondence between the objectives anticipated and the results achieved, and the reasons for any discrepancies observed[8].

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[1] - Constitution of Algeria (2020 revision), art. 156; Organic Law No. 18-15, art. 8.

[2] - Organic Law No. 18-15 of September 2, 2018, Relating to Finance Laws, art. 44.

[3] - Organic Law No. 18-15 of September 2, 2018, Relating to Finance Laws, art. 46.

[4] - See generally Consécration d'une budgétisation durable par l'application des dispositions de la loi organique n° 18-15 relative aux lois de finances, ASJP (2023) (on transparency and reliability of financial information under the reform).

[5] - Organic Law No. 18-15 of September 2, 2018, Relating to Finance Laws, art. 7.

[6] - Organic Law No. 18-15 of September 2, 2018, Relating to Finance Laws, arts. 87–88.

[7] - Organic Law No. 18-15 of September 2, 2018, Relating to Finance Laws, art. governing the August 1 deposit deadline.

[8] - Organic Law No. 18-15 of September 2, 2018, Relating to Finance Laws, art. 88 (content of the ministerial performance report).

Beyond the annexes required under Articles 87 and 88 just mentioned, Organic Law No. 18-15 further obliges the Government to accompany the budget settlement bill, once deposited with the two chambers of Parliament, with two reports from the Court of Accounts[1]. The first sets out the extent to which the finance law for the year in question was executed in light of the programs actually implemented; the second concerns the certification of the State's accounts, assessed against the principles of regularity, accuracy, and fidelity[2] The Court of Accounts is widely regarded as one of the foremost institutions for overseeing public funds, being the body best placed and best informed to judge how the general budget has been executed, given its established oversight role over public money—particularly through its supervision of public accountants[3].

The Organic Law Relating to Finance Laws further provides that the budget settlement bill, along with its accompanying documents, must be deposited with the office of the National People's Assembly before the first of August each year[4].

2.1.2 Technical and Political Oversight under the Budget Settlement Law

Parliament's oversight here allows the execution of the budget to be assessed from both a technical and a political perspective. The technical dimension comes into view when one compares the estimates in the finance law with the results of its execution, asking whether the Government has followed Parliament's decisions and respected both the amount and the object of the expenditure authorized[5]. Given the technical nature of this function, Parliament may enlist the assistance of the Court of Accounts: the president of a parliamentary body or of a parliamentary group may refer files of national importance within the Court's competence to it for study[6].

But there is also a political dimension to this oversight, and it is arguably the more fundamental. Parliament is, first and foremost, a political institution, so its oversight is necessarily political in character. It gives Parliament the opportunity to pass judgment on economic and social policy, on whether it has stayed true to the objectives set for it, and on whether it has been steered toward purposes other than those originally intended[7].

Once the results of the budget's execution have been established, it falls to the budget settlement law to correct the estimated figures contained in the finance law and to authorize the transfer of the year's results to the permanent statement account held at the Treasury, in accordance with Article 86 of the budget settlement law[8].

[1] - Organic Law No. 18-15 of September 2, 2018, Relating to Finance Laws, arts. 87–88 (second paragraph, requiring the two Court of Accounts reports).

[2] - Ibid.

[3] - Organic Law No. 21-13 of August 8, 2021, Relating to the Court of Accounts, Journal Officiel, No. 62 (2021) (oversight functions over public accountants).

[4] - Organic Law No. 18-15 of September 2, 2018, Relating to Finance Laws, art. governing deposit of the budget settlement bill.

[5] - Organic Law No. 18-15 of September 2, 2018, Relating to Finance Laws, arts. 44–46.

[6] - Organic Law No. 21-13 of August 8, 2021, Relating to the Court of Accounts (referral by parliamentary bodies).

[7] - Author's synthesis, drawing on the constitutional characterization of Parliament as a political institution; see Constitution of Algeria (2020 revision), art. 115 (parliamentary oversight of government action).

[8] - Organic Law No. 18-15 of September 2, 2018, Relating to Finance Laws, art. 86.

2.2 The Limited Effectiveness of the Budget Settlement Law

Organic Law No. 18-15 introduced substantial reforms in how it defines the budget settlement law[21] and in laying out its constituent elements and annexes,[1] notably by binding the Government to fixed deadlines for depositing the bill with the two chambers of Parliament.[23] Whether these provisions actually work in practice, however, depends on how they are implemented on the ground.[2]

Article 40 of Organic Law No. 23-06, which governs relations between Parliament and Government, provides that the Treasury's general accounts are voted upon as a whole, without debate.[3] This is confirmed by Article 68 of the Organic Law Relating to Finance Laws, which states that the provisions of a finance bill are voted on article by article, with budgetary appropriations voted by program,[4]whereas the Treasury's special accounts are voted on as a whole, by category of account.[5]

That said, the innovations introduced by the Organic Law Relating to Finance Laws through Articles 24 and 25 should not be overlooked. The creation of a Treasury special account, the allocation of resources to it, and any amendment of the rules governing its operation or any change to its designation are henceforth prohibited except through a finance law.[6] Article 25, moreover, lays down strict conditions for the creation and continuation of such accounts;[7]under these provisions, allocation accounts take on an exceptional character,[8] and the operations of the Treasury's special accounts must be tied to a specific activity justified by the general interest, or to a multi-year financial commitment.[9] Yet notwithstanding the innovations brought by Organic Law No. 18-15,[10] the budget settlement law remains of limited effectiveness, for reasons that can be grouped under two broad heads: those relating to the nature of the law and its mechanisms, and those relating to human capacity and the political environment[11].

2.2.1 The Nature of the Law and Its Mechanisms

The obstacles here are built into the legislative texts themselves and the temporal framework they impose, and they make this oversight formal rather than substantive by nature.[12] Because it is ex post oversight, Parliament intervenes only after the funds have been fully spent and the

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1 - Organic Law No. 18-15 of September 2, 2018, Relating to Finance Laws, art. 8.

2- Organic Law No. 18-15 of September 2, 2018, Relating to Finance Laws, arts. 44–46, 87–88.

3- Organic Law No. 18-15 of September 2, 2018, Relating to Finance Laws, art. governing the deadline for deposit of the budget settlement bill.

4 - See University of Biskra doctoral thesis, Gouvernance de la loi de règlement budgétaire en Algérie: étude analytique de la loi organique n° 18-15 (n.d.), concluding that implementation continues to face institutional and cultural difficulties.

5 - Organic Law No. 23-06 of May 18, 2023, Amending and Supplementing Organic Law No. 16-12 of August 25, 2016, Journal Officiel, No. 34 (2023), art. 40.

6 - Organic Law No. 18-15 of September 2, 2018, Relating to Finance Laws, art. 68, para. 1.

7 - Organic Law No. 18-15 of September 2, 2018, Relating to Finance Laws, art. 68, para. 2.

8 - Organic Law No. 18-15 of September 2, 2018, Relating to Finance Laws, art. 24.

9 - Organic Law No. 18-15 of September 2, 2018, Relating to Finance Laws, art. 25, para. 1.

10 - Organic Law No. 18-15 of September 2, 2018, Relating to Finance Laws, art. 25, para. 2.

11- Organic Law No. 18-15 of September 2, 2018, Relating to Finance Laws, art. 25, para. 3.

12 - See generally ASJP study (2023), on the "qualitative leap" attributed to the reform.

financial year has closed;[1] the law gives deputies no power to recover funds or amend expenditure, leaving them with a single option—ratifying what has, in effect, already been spent.[2]

There is also the time-lag between the financial year in question and the parliamentary debate on the corresponding budget settlement law, which is estimated at two years or more.[3] That delay largely defeats the purpose of accountability, since the ministers concerned will typically have moved on or left their posts before the technical accounts even reach Parliament.[4] Nor does Parliament have the legal mechanisms that would allow it to refer those responsible for irregularities in budgetary management—as identified in the reports of the Court of Accounts—directly and automatically to the judicial authorities through the budget settlement law.[5]

2.2.2 Human Capacity and the Political Environment

These factors concern the competence of deputies, the concentration of information in the hands of the Government, and the nature of the political balance of power within Parliament.[6]

Most deputies lack sufficient financial training to grapple with the complexity of the financial and accounting documents associated with program budgeting.[7] This is compounded by the absence of independent expert offices attached to Parliament, leaving deputies wholly dependent on the figures and data supplied by the Government itself.[8] Nor, finally, should one overlook the fact that Parliament is dominated by parties of the governing coalition, so that the parliamentary majority generally aligns itself with the Government's program[9]—a situation that reduces sittings to formal discussions in which the majority passes the budget settlement law without provoking political crises or engaging in any rigorous oversight.

Conclusion

The legislative and historical trajectory of the Algerian Parliament reveals a deep gulf between the body of legal texts and the practical reality of oversight,[10] a gulf that becomes clearly apparent once one examines ex ante and ex post oversight of the State budget separately.

[1] - Compare the two-fold classification of obstacles (textual/mechanical, and human/political) with the analytical framework proposed in Étude analytique de la loi organique n° 18-15 et son importance dans l'amélioration de la performance du secteur public en Algérie, ASJP (2020).

[2] - Organic Law No. 18-15 of September 2, 2018, Relating to Finance Laws, arts. governing the timing of ex post budgetary control.

[3] - Constitution of Algeria (2020 revision), art. 156.

[4] - Organic Law No. 23-06 of May 18, 2023, art. 40 (bar on debate of the general accounts).

[5] - Author's calculation based on the statutory deadlines fixed by Organic Law No. 18-15 for submission of the budget settlement bill (N+2).

[6] -See ASJP thesis (Biskra, n.d.), noting turnover among authorizing officers as an obstacle to effective ex post accountability.

[7] -Organic Law No. 21-13 of August 8, 2021, Relating to the Court of Accounts (absence of automatic judicial referral mechanism triggered by the budget settlement law).

[8] -See University of Msila repository study on state budget reform under Organic Law No. 18-15 (n.d.), identifying institutional capacity as a persistent constraint.

[9] --See University of Msila repository study on state budget reform under Organic Law No. 18-15 (n.d.), identifying institutional capacity as a persistent constraint.

[10] - Ibid. (absence of independent parliamentary expert bodies).

On one side, prior (ex ante) financial oversight of the annual finance bill starts out already constrained, both constitutionally and politically. The executive asserts absolute dominance, resting on a strict constitutional prohibition that bars deputies from introducing any substantive amendment affecting budgetary balances,[1] and on the "as a whole" voting mechanism, which conceals the technical detail of the Treasury's special accounts and prevents their article-by-article debate.[2] To this is added the pressure of the seventy-five-day deadline, which leaves Parliament with little choice but political endorsement, in order to avoid the law being promulgated by presidential ordinance.[3]
On the other side, subsequent (ex post) financial oversight, exercised through the budget settlement law and the closing of accounts, remains weak in its effectiveness.[4] Despite the qualitative leap made by Organic Law No. 18-15 in modernizing the statutory deadlines for the submission of bills (N+2) and in the shift toward program budgeting and performance evaluation,[50] this mechanism remains trapped in a logic of "fait accompli," debating funds that were consumed and fully executed in the past.[5] The constant rotation of government personnel further dissolves the political responsibility of the ministers actually in office at the time of execution,[6] all in the absence of any direct punitive consequence attaching to the recommendations contained in the Court of Accounts' reports,[7] and compounded by the insufficient technical qualification of deputies in the face of the Government's monopoly over budgetary information.[8]
On the basis of this distinction, one may conclude that moving from formal oversight to genuine financial governance in Algeria requires reform on two fronts: first, liberalizing Parliament's power of amendment ex ante, and second, activating the punitive and political consequences of accountability ex post, together with establishing independent economic expert bodies attached to the legislature, so as to make Parliament a genuine partner in the protection of public funds.[9]

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[1] - See generally Organic Law No. 16-12 of August 25, 2016, as amended by Organic Law No. 23-06 of May 18, 2023 (rules on parliamentary groups).

[2] -Author's synthesis.

[3] - Author's synthesis, drawing on the foregoing analysis of §§ 1–2.

[4] - Constitution of Algeria (2020 revision), art. 147 (bar on member-initiated measures reducing revenue or increasing expenditure absent compensating measures).

[5] - Organic Law No. 23-06 of May 18, 2023, art. 40; Organic Law No. 18-15 of September 2, 2018, art. 68, para. 2.

[6] - Constitution of Algeria (2020 revision), art. 146.

[7] - Organic Law No. 18-15 of September 2, 2018, Relating to Finance Laws (N+2 submission cycle; program budgeting; performance evaluation).

[8] - Section 2.2, supra.

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