

**PARLIAMENT'S AUTHORITY TO EXTEND SUBSEQUENT OVERSIGHT ON  
THE IMPLEMENTATION OF STATE FINANCES IN LIGHT OF THE  
PROVISIONS OF THE ORGANIC LAW NO. 18/15 - A COMPARATIVE  
STUDY WITH THE PROVISIONS OF THE FRENCH ORGANIC LAW NO.  
2001/692-**

**BENBRIH YASSINE<sup>1</sup>**

<sup>1</sup>Professor Lecturer A, Faculty of Law and Political Science , University of Blida 02 (Algeria)

The E-mail Author: [benbrihyaacine76@gmail.com](mailto:benbrihyaacine76@gmail.com)

Received: 15/04/2024

Published: 18/10/2024

**Abstract:**

*The budget settlement or final account law is of great importance, as it is a mechanism for telling and informing representatives of how to disburse appropriations and extract resources. It carries a special advantage, which lies in allowing representatives to have a comprehensive idea of the management of the state's finances by taking a general vision about implementing the provisions of the annual financial law. Also, know the extent to which budget expectations have been achieved by making a comparison between the actual numbers and the estimated numbers for both public expenditures and public revenues. This represents a tool for evaluating performance, determining the degree of efficiency, and accurately controlling the total appropriations, thus helping to estimate expenses and revenues for the coming year.*

**Keywords:** Budget Reconciliation Law, Budget implementation<sup>1</sup>, Financial oversight, Finance Laws.

**INTRODUCTION:**

The Budget Settlement Law is the third type of financial law.<sup>1</sup> It is a law that closes the budget department. Its subject matter is defined in accordance with the provisions of Article 86 of Organic Law No. 18/15 relating to financial laws, as it approves the calculation of the results of the year that includes the surplus or deficit resulting from the clear difference between revenues and expenditures of the general budget, as well as the results proven in the implementation of the treasury's special accounts and the results of the management of treasury operations,<sup>2</sup> then it gives the financial results for each civil year and clarifies the differences between the results and expectations of the annual financial law, and the amending financial laws, which are considered complementary to the first, and in turn are subject to the liquidation of the final account, which includes both laws, through a report showing the amounts that have actually been implemented, the collection that has actually been achieved appears in the revenues section, and the amounts that have actually been disbursed in the expenses section.

The Budget Reconciliation Law, or as it is called the Liquidation Law, actually has a number of manifestations. On the one hand, it proposes and determines the amount of budget resources and expenditures, and on the other hand, it adapts or approves incidental adjustments to

---

<sup>1</sup>Article 04 of Organic Law No. 18/15 relating to the Finance Laws stipulates: "The Finance Law has the character of: 1- The Finance Law for the year. 2- Corrective financial laws. 3- The law containing the budget settlement."

<sup>2</sup>Article 8 of Organic Law No. 18/15 relating to Finance Laws stipulates: "The law containing the budget settlement is the document by which the implementation of the Finance Law for the year and the corrective Finance laws related to the same year is established."



appropriations that have entered into force without prior authorization, and this is in case of exceeding the appropriations or cancelling unused appropriations, as it ultimately determines the results of the total implementation of the financial law, as well as public treasury operations and authorization of accounting transfers to the treasury account.<sup>3</sup>

The budget reconciliation is considered an introduction to the upcoming financial law, and its importance appears during its presentation. In France, the discussion of the budget reconciliation law has become somewhat important, and this can be concluded by accelerating the deposit of the discussion of the budget reconciliation law and respecting the deadlines given to the government to submit this law, and this was confirmed by Finance Law issued on January 2, 1959, as well as through Organic Law No. 2001/692; This is what Algeria wants to implement on through its issuance of Organic Law No. 18/15 related to financial laws.

#### **Chapter one: The legality of budget settlement as a mechanism for informing and monitoring**

The budget settlement or final account law is of great importance as it is a mechanism for informing and telling representatives of how to disburse appropriations and extract resources. It is also an effective means of exercising control over the government's work by enabling the people's representatives to have a clear idea of how the state's finances are managed. This motivates the government, which is aware of the importance of oversight, to avoid unimportant expenditures or any oversight in management.<sup>4</sup> Regulatory effectiveness has no impact unless the oversight body has the ability to impose penalties on the budget implementation which does not comply with the annual financial license. Hence, it can be asked what importance this law has, and what are its horizons provided and exercised by representatives in following up and monitoring the implementation of parliamentary authorization.

#### **First: The importance of the budget settlement law**

If the vote on the budget settlement law is less important than the financial authorization, it -at least- carries a special importance that allows the representatives to have a comprehensive idea of the management of state finances, and also allows them to reveal all the contradictions that characterize government work in the field of budget, and thus it represents (budget settlement law) only a completing work, and nothing but a continuation of the permission expressed by Parliament to the government to extract resources and disburse expenditures. This allows detailed knowledge of how the provisions of the annual financial law are implemented, then a report of the extent to which budget expectations have been achieved by making a comparison between the actual numbers and the estimated ones for both public expenditures and public revenues.

It is a means of improving estimation and forecasting methods, and reducing the possibility of error in the future budget. It is considered a review method to ensure the government's commitment to implementing the expenditures approved by the legislative authority. It is also considered a tool for following up and identifying what has been implemented with programs and policies, and therefore it is a tool for evaluating performance and determining the degree of efficiency and precise control of the set of appropriations, which helps in estimating expenditures and revenues for the coming

---

<sup>3</sup>Article 86 of Organic Law No. 18/15 relating to the Finance Laws, paragraphs 02 and 04.3

<sup>4</sup>- M. Bouvier et M. C. E. sclassan et J. P. Lassale, Finances publiques, 2eme ed, L. G. D. J, Paris 1995, P 349.



year. The budget settlement law also allows for approving the opening of appropriations that were previously done through advances taken during the fiscal year.<sup>5</sup>

Based on the above, the appropriations stipulated in the Finance Law are considered merely a license to spend and do not have any mandatory nature. In view of this, the implementation of the Finance Law remains dependent on the development of economic and financial conditions, and the expanded powers that the government possesses in the financial field, especially in the field of amending budget appropriations under a decree requiring the transfer of funds,<sup>6</sup> and given the absence of injunctive penalties obligating the government to submit its projects within the specified deadlines, as a result, it does not attach importance to submitting draft liquidation laws, and this government acts would hinder parliamentary work, which becomes unable to supervise the implementation of the budget by the government, so the latter deliberately issue advance decrees, transfer appropriations, postpone unconsumed appropriations year after year, and use various means to determine resources and expenditures. These are important measures that demonstrate the importance of the budget settlement law for exercising oversight and place responsibility on the government, forcing it to respect applicable financial laws and instructions, which reduces financial violations.<sup>7</sup> In such a case, audits represent documentary accounts for all financial operations, and also determine the extent of the efficiency of administrative agencies in using public funds as specified in the annual financial law, which reduces the influence and dominance of the executive authority and some of the exaggeration that occurs in disbursing expenditures.<sup>8</sup>

By referring to comparative laws and based on French Organic Law No. 2001/692 and in accordance with the provisions of Article 37 thereof, the importance of the Budget Settlement Law was demonstrated as:

- The budget settlement law determines each of the budget revenues and expenditures related to it, as well as the financial results arising from it. It also determines the final amount of each of the treasury's resources and burdens, which contributed to achieving the financial balance for the year in question, presented in the form of a financial table.
- The Budget Settlement Law approves the calculation of the results of the fiscal year, based on realized resources and burdens, and a statement of the accounting results for the financial year is allocated, this statement includes the fiscal year's appendices.
- When necessary, the Budget Settlement Law approves the amendments made within the framework of advance decisions for appropriations opened by the latest Finance Law relating to that year.

---

<sup>5</sup> - François Deruel et Jacques Buisson ; budget et pouvoir Financier : Dalloz, 13 édition, France 2006, P 14.

<sup>6</sup> - Article 80 of Organic Law No. 18/15 relating to financial laws.

<sup>7</sup> - Ali Hamoud Al-Qaisi, Public Finance and Tax Legislation, 02nd edition, Canaan Library, Amman 2004, p. 123.

<sup>8</sup> - Ibid., p. 124.



- The Budget Settlement Law opens for each specific program or resource the necessary appropriations in order to regulate the violations resulting from “force majeure”, which were justified according to the procedures, and cancel the appropriations that have not been consumed or postponed.
- The Budget Settlement Law stops the balances of private accounts that have not been transferred to the next fiscal year. Adjusting the budget also enables one to know the profits and losses related to private accounts.
- The budget settlement law could include all issues related to information and parliamentary oversight of the management of public finances, the state’s accounts, and the system of financial responsibility for employees of public facilities.<sup>9</sup>

With reference to Organic Law No. 18/15 relating to financial laws, the law containing the budget settlement must set the final amount of treasury resources and burdens that contributed to achieving the financial balance for the corresponding year, presented in a financing schedule. The law that includes the budget adjustment approves the account of the results of the fiscal year, which is prepared on the basis of the resources and burdens recorded according to the conditions stipulated in Organic Law No. 18/15. It also allocates in the proceeds the result of the fiscal year’s accounting and approves the outcome after this allocation as well as its appendices.

In addition, the law containing the budget settlement contains the following points:<sup>10</sup>

- Approves the amendments introduced by virtue of an advance decree on the open financial appropriations related to the year in question.
- For each relevant program, it covers the financial funds necessary to settle inspection violations resulting from a legally justified force majeure situation, and also cancels unused or immovable financial funds.
- For each relevant private account, the amount of the licensed overdraft is raised to the level of the inspected overdraft.
- Controls the balances of non-transferable private accounts for the following fiscal year.
- Clears the profits and losses occurring in each private account.

The law containing the budget settlement may also include provisions related to Parliament’s information and oversight of the management of state finances, as well as state accountability and the system of responsibility for public service agents.

By voting on the budget settlement law, representatives can criticize not only the regularity of the appropriations but also the appropriateness of the appropriations. It is an opportunity for the legislative authority to extend its remote oversight and thus compensate for the limitations of its powers while voting on the financial law,<sup>11</sup> in order to realize the size of the budget and what the

---

<sup>9</sup> - Article 37 of Organic Law No. 2001/692 containing French financial laws, issued on 01/08/2001.

<sup>10</sup> - Article 86, fifth paragraph of Organic Law No. 18/15 relating to financial laws.

<sup>11</sup>- CF: Bertrand, *Control des finances publiques*, imprimerie Montlouis, Clermont Ferrand, Paris 1973, P 18.



law's expectations represent, and the annual financial and final appropriations granted for the same year on the one hand, and on the other hand the results of the implementation of the relevant financial laws, and it becomes clear - beyond any doubt - the importance of voting on the budget settlement law, which must take into account all the techniques used in order to have a good estimate of the economic and financial function of the state, and as a result Good judgment on government management.<sup>12</sup>

#### **Second: Preparing the budget settlement law**

The Minister of Finance, as the primary responsible for implementing the finance laws, looks at the administrative accounts of those in charge of disbursement and the accounting management account, and prepares the general account of the budget. The latter is related to the final details of resources and expenditures and the process of implementing them, in which those in charge of disbursement as well as accountants participate.<sup>13</sup> The draft budget settlement law fixes the final amount of revenues received and expenses ordered to be spent related to the same fiscal year, and it limits the calculation of the result of the fiscal year, by ensuring the use of appropriations related to expenditures and resources, as well as the various amendments used in a regulatory way to put the annual law into effect.

The public administration that drafts the budget settlement law draws the balance of accounts, and also justifies the results of the public accountants' accounts and compares them with the writing of those ordering disbursements. Therefore, the preparation of this law proceeds in the same context in which the annual financial law was prepared. The Ministry of Finance enjoys the dominant role in preparing the draft of the Financial law, whether on the legal level or on the practical level, other than with regard to financial law, the Ministry of Finance is not considered the only one responsible for this preparation. Rather, this process is an administrative work in which two parties participate, namely the Ministry of Finance on the one hand and the spending ministry on the other hand, and this process intervenes. However, the spending ministry prepares proposals individually regarding expenditures necessary for its interests, and intervenes collectively

---

<sup>12</sup>- IBId, P 19.

<sup>13</sup>- Article 07 of Executive Decree No. 95/54, which defines the powers of the Minister of Finance, which states: "The mission of the Minister of Finance in the field of accounting is as follows: 1- He initiates any legislative or regulatory text related to the implementation of public expenditures and the collection of public revenues, allocating them and recording them in the accounts, 2 - Initiates any legislative or regulatory text related to accounting and the accounting system that applies to the operations of the state, local communities, public institutions of an administrative nature, and similar public bodies...."



in the preparation;<sup>14</sup> then, the proposals issued by the ministries are not final as long as they constitute the subject of negotiation with the Ministry of Finance, which supervises and leads the preparation process. Thus, in practice, the dominance of this ministry in preparing draft finance laws - of all three types - is evident by virtue of its responsibilities for the state's financial balance and by virtue of its availability and authority over all departments that intervene in the subject of preparation, and all of this falls on the departments specialized in the field of state finance under the authority of the Minister of Finance.<sup>15</sup> It appears that this role is most likely at the level of taking stock of accounts, because every person in charge of disbursement is invited through the guardianship of the Minister of Finance to submit his report to the financial administration, and based on these data, the budget settlement law takes on a technical value as it gives results for administrative, financial and judicial oversight of the implementation of the annual financial law. Parliament does not have the technical arsenal required by the oversight function nor the human resources qualified for this work, which means that the intervention of the Accounting Council is considered a necessary intervention to facilitate the task of preparing the draft budget settlement law submitted within the conditions specified for this purpose in accordance with the legal provisions applicable to the exercise of the oversight function by the Accounting Council.<sup>16</sup> The aim of the Council's contribution and observations through technical reports on budget implementation and its methods is to inform the legislative authority of how to implement it, by presenting this implementation and presenting its results, then comparing it to the results of the previous year, with the aim of facilitating the task of the legislative authority in monitoring the implementation of the general budget,<sup>17</sup> which is a part of the Parliament's responsibility to study and issue reports by the Finance and Budget Committee and the competent committees that express their opinion and provide appropriate comments. The role of the Accounting Council is to verify the extent of respect for or violation of the rules of discipline in the field of budget and financial management in order to discover financial violations, shortcomings, negligence, and errors that would cause harm to the national economy;<sup>18</sup> Thus, the Accounting Council contributes to activating the role of Parliament

---

<sup>14</sup> - Abdelkader Tailati, *Comparative Public Finance, Budget Law, Part One*, Dara Al-Jusoor, Oujda, 2002, p. 117.

<sup>15</sup> - Abdelkader Tialati, previous reference, p. 118.

<sup>16</sup> - Article 88 of Organic Law No. 18/15 relating to financial laws.

<sup>17</sup> - Article 16, last paragraph of Order No. 95-20 containing the Accounting Council dated 07/17/1995.

<sup>18</sup> - Article 06 of Order No. 10/02 dated 08/26/2010 amending and supplementing Order No. 95/20 containing the Accounting Board dated 07/17/1995.



in the oversight field. However, the relationship between the Accounting Council and Parliament lacks coordination and cooperation, and it is a weak relationship that does not achieve the desired results, contrary to what we find in the French legislation that worked to develop the relationship between the Accounting Council and the National Assembly. Thus, it expanded the circle of oversight of financial expenditures through the authority to certify state accounts, and the task of assisting Parliament in completing the oversight process through what was stipulated in Organic Law No. 2001/692 in accordance with the provisions of Article 58 thereof, where the French Accounting Council contributes to activating financial oversight through the oversight of the implementation of the license to authorize public spending, which was voted on by Parliament in both chambers, and for this purpose, the Accounting Council is obligated to send a set of reports to Parliament, which are as follows:

- A preliminary report related to the implementation results of the fiscal year in question. This report is presented on the occasion of public finance trends, which accompanies the submission of the draft budget reconciliation law and the management report.
- A report that includes all operations related to the movement of financial appropriations during the implementation of the financial year in question, which were carried out by the executive authority and which require parliamentary approval in the nearest Finance Law, and the matter relates specifically to the subject of application decrees.<sup>19</sup>
- Answering requests for assistance that may be directed to the Accounting Council by the President of the Chamber and the General Rapporteur of the Finance Committee. In order to achieve this, the Accounting Council is obligated to carry out all investigation requests requested by the financial committees at the level of the National Assembly or the Senate, and the subject of the investigation relates to the management of the facilities or bodies that it monitors. The results of these investigations will be communicated within eight (08) months, after the request is submitted by the relevant financial committee, which has the authority to decide whether or not to publish investigations.
- The Accounting Council shall prepare a certificate of regularity, credibility, and fulfillment of the state's accounts, and this certificate shall be attached to the draft budget settlement law, accompanied by an accounting report.<sup>20</sup>

---

<sup>19</sup>- With reference to the content of the text of Article 58 of the French Organic Law No. 2001/692 containing the finance laws, it is possible to accompany the reports related to the movement of financial appropriations with answers from the relevant ministers, so that these reports are in addition to the government's answers and contribute to strengthening the role of Parliament in monitoring the implementation of the budget. It works to achieve transparency in the management of public finances.

<sup>20</sup>-This document was initiated on the occasion of the implementation of Organic Law No. 2001/692, which entered into force in 2006, and the transition to implementing the program and performance budget.





As for Organic Law No. 18/15 related to financial laws, which entered into force on January 1, 2023 on the occasion of the implementation of the program and performance budget, the provisions of Article 88 of this law mentioned the necessity of attaching two reports (prepared by the Accounting Council) to the draft law containing the budget settlement when sending it to Parliament, they include the following:

- A report related to the results of the implementation of the Finance Law for the fiscal year in question, and the management of the financial appropriations that were studied, especially in light of the implemented programs.
- A report related to the certification of the state's accounts in accordance with the principles of regulation, honesty and loyalty. This certification is supported by a report showing the investigations conducted for this purpose.

Regarding the deadline for depositing the draft budget settlement law, the French Organic Law No. 2001/692 containing the financial laws pursuant to Article 46 thereof stipulates that the budget reconciliation law must be submitted before the first of June of the following year to that of the implementation one of the previous budget, which is what the Algerian legislator followed in the Organic law No. 18/15 relating to financial laws, which stipulates that the draft law containing the budget settlement and the documents attached to it, shall be deposited with the office of the National People's Assembly before the first of August of the year; This draft law, which includes budget review for the financial year,<sup>21</sup> appear -in comparison to the two texts- that there was a large degree of conformity and similarity in strictly setting deadlines, which helps achieving effective oversight, and reveals the legislator's intention to end the delay that may result from submitting the budget settlement draft law.

## Chapter two

### Voting on the budget settlement law

The nature of the discussion of the settlement law is purely technical. The amendments that have been submitted are often aimed at improving the means of information and financial control. On the occasion of deliberations related to voting on the budget settlement law, representatives can present their observations and criticisms regarding the practices undertaken by the government, such as cancelling appropriations that have become invalid. It is also possible to criticize the practice of transferring appropriations that allows the administration not to respect the specific nature of expenditure authorizations, as well as in estimating appropriations, either by increasing their size or decreasing their value.<sup>22</sup>

Despite the issuance of Organic Law No. 18/15 related to financial laws and the shift to implementing the program and performance budget, the budget settlement law - in our opinion- remains merely a formal inspection and intelligence of the implementation of the annual financial law, because Parliament does not have effective means of punishment when it's proven that the executive branch did not respect the cases that require Parliament's approval. Even implementing political sanctions, require the presence of parliamentary majority that

---

<sup>21</sup>- Article 87, the last paragraph of Organic Law No. 18/15 relating to financial laws.

<sup>22</sup> - Christien Bigaut, *Finances publiques droit budget et le budget et L'état*, ed., Paris 1995, p 129.





is difficult to gather. In spite of that, this means remains important in the hands of the legislative authority to exercise its financial oversight at the supervisory level.

**First: The general framework of the budget settlement law**

The draft settlement law for the past year includes many provisions aimed at proving the final results of the state's revenues and expenditures, the attached budgets and the special accounts of the treasury, and opening additional appropriations to settle the recorded excesses in management expenses and public debt expenses.<sup>23</sup> The project confirms a statement of investment appropriations that were not in place until the end of the previous year committed to expenditures which are indicated by the monitoring of commitment to state expenditures, and a statement of the investment appropriations available at the end of the relevant year related to sealing the account.<sup>24</sup>

Referring to the French Organic Law No. 2001/692 containing the Finance Laws, which clearly stipulates the requirements accompanying the Budget Settlement Law, we can authorize them in the following points:

- Determining the final amounts of budget revenues and expenditures that are closed in a final account, and also determining the final amounts of treasury revenues and expenditures that work to achieve financial balance.
- Opening the necessary appropriations for each program or specific allocation to regulate violations resulting from force majeure, and cancelling every appropriation that has not been consumed or postponed.
- It also raises the value of the authorized statements for each specific private account on the basis of the verified statements, stops the balances of the private accounts that are not deferred for the next transaction, and reviews the interest and losses resulting from each private account.
- It may also include all measures related to information and financial control over public financial measures, as well as public accounting of the state and the establishment of financial responsibility on persons of public facilities.

In comparison with Organic Law No. 18/15 relating to financial laws, the Algerian legislator referred to them in a brief manner and did not provide details that include the procedures and legal means for the final account, but rather referred to some of them, such as what is contained in the text of Article 86 of this law, in the fifth paragraph, points 02, 03, 04.

French Organic Law No. 2001/692 also contributed to strengthening parliamentary oversight over the implementation of the budget, and clearly stated that in Article 41: "The draft finance law for the year shall not be deposited for discussion in front of the relevant council, before the latter

---

<sup>23</sup>- MaatiSuhail, Parliamentary Financial Monitoring, Moroccan Journal of Auditing and Development, issue December 9, 1998, p. 34.

<sup>24</sup>- Article 86, Paragraph 04 of Organic Law No. 18/15 relating to Finance Laws stipulates: "The law that includes the budget settlement approves the account of the results of the fiscal year, which is prepared on the basis of the resources and burdens recorded according to the conditions stipulated in this Organic Law,..."



votes in a first reading on the draft law, the liquidation dates back to the preceding year to that of the discussion of the aforementioned draft finance law’.

It is clear from the context of the aforementioned article that French legislation has attached the discussion of the annual financial law with a clear condition requiring a vote on the draft settlement law during the first reading, and in comparison with Organic Law No. 18/15 related to financial laws, it was stipulated in the last paragraph of Article 87 of this law that ‘The draft law containing the budget settlement and the documents attached to it shall be deposited with the Parliament Office before August 1<sup>st</sup> of the fiscal year’. However, it is noticeable that this text did not include the necessity of voting on the level law as a preliminary condition prior to discussing the draft financial law, and this indicates a deficiency in the legal texts, and a failure to include more stringent and decisive provisions that would ensure greater transparency of public budget measures. Moreover, to exercise political control over government work, Parliament as a political institution requires oversight by examining the legality of expenditures, and this is in view of the procedures in which the budget is voted on and the method of its implementation, taking into account the political, economic and social circumstances.<sup>25</sup>

The technical nature of the three types of financial laws, and the growing role of experts in financial and accounting management, arbitrating information and not disclosing it, would limit the role of parliament in the financial field. This is a phenomenon that is not associated with the Algerian parliament, but rather it is a feature that characterizes most comparative parliamentary systems. Accordingly, the importance of the administration is highlighted, which exploits its position as a technical elite to extend its influence over the executive power and monopolize the work of the legislative one instead. Another phenomenon has also emerged limiting the authority of Parliament, which is the phenomenon of monopolizing information and limiting its leakage outside the administration’s circle, which makes the latter cling to additional, unregulated, authority, but convincing and decisive in many matters, that can be called the authority of knowledge.<sup>26</sup>

The importance of budget settlement laws lies in respecting the deadlines, whether in terms of preparation, deposit, discussion, or approval. Any violation of these established deadlines makes the law losing its importance for which it was established. With reference to French Organic Law No. 2001/692 related to financial laws, Organic Law No. 18/15 relating to financial laws has given special importance, whether in terms of respecting the deadlines for submission or improving the conditions for subsequent practice, as the finance committees of the National Assembly and the Senate at the level of the French Parliament track and monitor the implementation of finance laws and work to evaluate every issue related to public finance. These are entrusted tasks assigned to the President or the General Rapporteur, and in their field of competence to the Special Rapporteurs.<sup>27</sup>

## **Second: Lack of seriousness in studying the settlement law**

---

<sup>25</sup>- MuzellecRaymand, Un exemple de control aposteriori de la loi de reglement, R.S.F, 1989, P 39.

<sup>26</sup>- Al-MuatiSuhail, previous reference, p. 39.

<sup>27</sup>- Article 54 of French Organic Law No. 2001/692 containing financial laws.



Despite the issuance of Organic Law No. 18/15 containing financial laws, which included in the last paragraph of Article 87, that the draft settlement law is deposited at the parliament level before the first of August of the fiscal year, in relation to the settlement law for that fiscal year. As a reminder, Organic Law No. 18/15 has entered into force and came into effect on January 1, 2023, and adopted the programs and performance budget, in parallel with abandoning the appropriations budget. This text has not yet been implemented because the time for its implementation has not yet come regarding how to discuss the settlement law and address it on the ground. Despite all of that, and with reference to previous parliamentary experiences, which were governed by Law No. 84. /17 relating to the Finance Laws, despite the amendment that affected Article 68 thereof, and added a paragraph pursuant to Amendment No. 89/24 dated 12/31/1989, stating: “The Finance Law for the year is attached to the following:... 3-The draft law containing the budget adjustment for the fiscal year- 3>.

Although this condition was included in the submission of the annual financial draft law because of its media role, so that it would put Parliament in the picture regarding the path of financial appropriations, but the reality at the time indicated otherwise, and the government’s role in preparing and presenting the draft budget settlement law became very difficult, and it rarely happens despite the legislator realization of the necessity of amending Article 68 and estimated that submitting his draft proposal for fiscal year (- 3) was sufficient to enable the government to collect all data related to tax collection operations and public expenditure payment operations, so that when the government submitted the draft settlement laws, it was late for several years that could reach up to five years sometimes, even though the legal text was explicit in specifying it as fiscal year (-3), and that raises questions about the feasibility of discussing draft budget settlement laws. This is what we fear in the event that the deadline, set by Article 87 of Organic Law No. 18/15 for the financial year(-1), is not respected, and the administration takes advantage of the weak scientific and academic level of some representatives because the government deliberately delays its preparation or deposit because Organic Law No. 18 15 regarding financial laws did not explicitly stipulate that Parliament was obligated to study the draft settlement law and discuss it within specific deadlines, as is the case with the annual draft financial law with specific time limits that Parliament cannot tamper with.

Therefore, the legislator must correct the shortcomings in Organic Law No. 18/15 and explicitly stipulate setting deadlines for discussion and approval of the draft settlement law that cannot be exceeded in any way, with the aim of achieving the goal of oversight, which is to hold the government accountability and raise its responsibility in if mistakes are committed on the occasion of implementation the general budget; In addition, it is necessary to break with previous practices, which were characterized by superficiality and formality, while discussing the settlement law and directing public criticisms and assessments that often have no relation to the content of the law and are predominantly political. As for the technical aspect of the draft law, it cannot be addressed due to lack of knowledge, experience and scientific training of most representatives. Therefore, the path of parliamentary oversight over the implementation of the general budget must be corrected, whether before, during, or after its implementation. What concerns us in our topic, is how to activate the oversight mechanisms exercised by Parliament during the discussion and ratification of the draft settlement law in a way that serves the protection and preservation of public money.

### CONCLUSION

In financial oversight, particularly post-monitoring, it is crucial to activate mechanisms in accordance with the legal provisions outlined in Organic Law No. 18/15, which pertains to financial laws. Articles 86 and 87 of this law highlight the importance of reviewing the fundamental aspects contained within the draft budget adjustment law. This law primarily involves the recording of surpluses or deficits resulting from the net difference between the state's general budget revenues and expenditures. It also encompasses the profits and losses incurred in the execution of special



treasury accounts operations, as well as the potential profits and losses arising from treasury management activities.

The draft law for budget settlement should include various documents for discussion and ratification. These documents typically consist of explanatory appendices related to budgetary operations results, treasury special accounts, and treasury operations. Additionally, a comprehensive report on the state's general account and a ministerial report on profitability should be included. The ministerial report provides an explanation of the circumstances surrounding program implementation and assesses the extent to which the expected goals and associated performance indicators have been achieved.

It is crucial to adhere to the stipulations of Organic Law No. 18/15, particularly the requirement for timely submission of the draft law, as stated in the last paragraph of Article 87. This ensures that we have an accurate understanding of the general budget's true state and promotes transparency. Through this transparency, Parliament can effectively monitor and hold the government accountable.

#### REFERENCES LIST:

##### Laws:

- [1] Organic Law No. 15/18 dated 02/09/2018 containing Financial Laws, Official Gazette No. 53.
- [2] Organic Law No. 692/2001 dated 01/08/2001 containing the French Finance Law.
- [3] **References:**
- [4] Ali Hamoud Al-Qaisi, Public Finance and Tax Legislation, 2nd edition, Amman, Jordan, 2004.
- [5] AbdelkaderTiellati, Comparative Public Finance, Part One, Dar Al-Jasoor, Oujda, Morocco, 2002.
- [6] Al-MoatiSuhail, Financial Parliamentary Control, Moroccan Journal of Investigation and Development, Issue 09, December
- [7] M. Bouvier and M. C. E. Sclassan and J. P. Lassale, Public Finances, 2nd ed., L.G.D.J, Paris 1995.
- [8] François Deruel and Jacques Buisson; Budget and Financial Power: Dalloz, 13th edition, France 2006.
- [9] cf: Bertrand, Control of Public Finances, Montlouis Printing, Clermont Ferrand, Paris 1973.
- [10] ChristienBigaut, Public Finances, Budgetary Law and the Budget and the State, ed; Paris, 1995.
- [11] Muzellec Raymond, An Example of Ex Post Control of the Settlement Law, R.S.F, 1989.