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The role of budgetary control in reducing financial and administrative corruption: A study of the views of a sample of employees of the budgetary control department in Tamanrasset

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Abstract---The study demonstrated a statistically significant relationship between the elements of budgetary control and the dimensions of financial and administrative corruption within Tamanrasset's financial oversight offices, supporting the main hypothesis. The findings indicated that budgetary control can effectively achieve the objectives of the financial oversight office by reducing manifestations of financial and administrative corruption, resulting in transparent administrative services and transactions free from manipulation and personal interests. The study confirmed that employees in the budgetary control offices of Tamanrasset possess a level of readiness and awareness in confronting various forms and dimensions of financial and administrative corruption, based on the resources available to them.

Keywords---budgetary control, administrative services, financial oversight.

Introduction

Like other countries, Algeria suffers from various forms of administrative and financial corruption that have spread across certain sectors, contributing to the deterioration of the economic and social conditions. They have become a plague

on society specifically and on the state more generally, and they spread rapidly in public institutions. This become like a cancer that is difficult to eradicate.

Budgetary oversight bodies play a crucial role in reducing administrative and financial corruption by conducting control operations over various public agencies, administrations, and institutions. Administrative and financial corruption are social scourges closely related to the misuse of power, exploiting influence to pass undeserved decisions or benefits, or violating the law and public ethics. These issues hinder development in various fields and can pose a threat to national security.

This situation has forced the authorities to establish a supervisory body that operates with a degree of self-independence to protect public funds, reduce waste and theft, and prevent the inflation of bills related to public projects and contracts. These practices, by guiding and rationalizing the use of available financial resources through pre- and post-budgetary controls, this may help mitigate two major issues: the plundering and depletion of public funds.

Importance of the Research:

The importance of this research lies in highlighting the negative aspects prevalent in public administrations and institutions related to administrative and financial corruption, particularly in the widespread practices of bribery and favoritism within government institutions. Consequently, this study aims to shed light on some effective solutions that could reduce these harmful phenomena that affect society as a whole.

Research Objective:

The study's objective is to investigate administrative and financial corruption and the harm it causes to individuals, society, and the state as a whole. It also aims to explore the causes of the spread of these corrupt practices and their resulting consequences, in addition to identifying potential solutions.

Research Problem:

The research problem revolves around studying the extent to which budgetary oversight bodies can mitigate the widespread administrative and financial corruption in certain public administrations.

Research Hypotheses:

Main Hypothesis:

H: There is a statistically significant relationship between budgetary oversight and dimensions of financial and administrative corruption at a significance level of ≤ 0.05 (α).

Sub-hypothesis 1:

H1: There is a statistically significant relationship between elements of budgetary oversight and reducing bribery at a significance level of ≤ 0.05 (α).

Sub-hypothesis 2:

H2: There is a statistically significant relationship between budgetary oversight and reducing nepotism and favoritism at a significance level of ≤ 0.05 (α).

Sub-hypothesis 3:

H3: There is a statistically significant relationship between budgetary oversight and reducing favoritism at a significance level of ≤ 0.05 (α).

Sub-hypothesis 4:

H4: There is a statistically significant relationship between budgetary oversight and reducing the misuse of public office at a significance level of ≤ 0.05 (α).

Sub-hypothesis 5 (testing differences):

H5: There are statistically significant differences in the attitudes of the study sample regarding the implementation of budgetary oversight elements based on personal factors (gender, age, educational level, and professional experience) at a significance level of ≤ 0.05 (α).

Sub-hypothesis 6 (testing differences):

H6: There are statistically significant differences in the attitudes of the study sample regarding the reduction of financial and administrative corruption based on personal factors (gender, age, educational level, and professional experience) at a significance level of ≤ 0.05 (α).

First Section: Theoretical Framework of the Study**1. The concept of financial and administrative corruption****1.1 Financial Corruption:**

Financial corruption refers to the unlawful use of public funds and property, or the use of public resources for personal gains that are not deserved. It also encompasses receiving money in exchange for providing special services in an illegal manner, violating public ethics and financial rules governing the institution (Filali, 2023, p. 4).

1.2 Administrative corruption:

According to the World Bank, administrative corruption is the misuse of public office or position for illegitimate personal gain. This can take many forms, such as a public servant accepting a bribe, extorting an individual in return for facilitating certain procedures, granting contracts or privileges in public tenders, or intermediaries offering bribes to officials in exchange for securing policies or public contracts, often in violation of the competitive and confidential process. As a result, illegal profits are generated outside of the legal framework. It can also include nepotism, where relatives are appointed to sensitive positions to facilitate the embezzlement of public funds (Ahmed, 2018, p. 6).

The researchers assert that corruption is evident when an employee or official demands a bribe or financial compensation without any legitimate right in exchange for performing a service for a beneficiary or speeding up procedures.

This is especially prevalent in cases of favoritism and nepotism, where the service is a rightful one and no additional incentive should be required to obtain it.

2. Administrative and financial corruption's implications:

The spread of corruption in a society inevitably leads to serious consequences, the severity of which depends on the extent of its proliferation within that society. Some of the key implications include:

- **Undermining or destroying democracy:** corruption erodes democratic values and principles.
- **Loss of Trust in Government and the Entire System:** Corruption causes citizens to lose faith in government institutions and the broader governing system.
- **Manipulation of State Laws:** Corruption leads to the manipulation of laws that govern transactions, tenders, and bidding processes, distorting how these processes are conducted.
- **Waste of Public Wealth:** Corruption drains public resources, weakening the economic cycle and reducing national productivity, which in turn leads to higher unemployment rates.
- **Brain Drain:** Corrupt elites and their supporters frequently oppose competent individuals who reject involvement in corrupt practices, driving talented professionals to migrate abroad.
- **Loss of Local and Foreign Investment:** The prevalence of corruption, especially bribery, drives local investors to seek opportunities abroad and deters foreign investors, as bribery acts like an additional tax that limits investment benefits.
- **Erosion of Fair Competition:** Corruption undermines fairness by granting priority to those willing to pay bribes, or through favoritism and nepotism.
- **Discriminatory Treatment of Citizens:** Corruption leads to unequal treatment of citizens based on personal relationships, political loyalties, or ethnic ties.

3. Forms of Administrative and Financial Corruption:

Administrative and financial corruption takes various forms, which can be illustrated in the following figure (Al-Majdi, 2020, p. 162):



Figure 1: Types and Forms of Administrative and Financial Corruption
Source: Prepared by researchers based on study literature

Second section: The concept of budgetary control and its classifications

1. Concept and Importance:

Budgetary control is defined as a tool of public authority aimed at protecting public funds and embodying its supervisory policy over public expenditures, which is exercised by the budgetary auditor (formerly known as the financial auditor). According to Tegrot and Hadbi (2016), budgetary control is a process that encompasses both legal and financial aspects, with the goal of protecting public funds from mismanagement and ensuring their proper usage. This process aims to achieve the highest level of effectiveness in results from spending or revenue collection, while also identifying deviations promptly and addressing their causes.

The importance of budgetary control can be summarized in the following points (Sulaim, 2002, p. 18):

- protecting public money and rationalizing expenditures.
The focus is on ensuring the integrity of financial procedures in public institutions and administrations.
- The administrative process closely connects to it.
- A small mistake that goes unnoticed can be difficult to rectify later; thus, effective budgetary control enables officials to manage mistakes and attempt to resolve them.

- It is considered one of the most important foundations from which public budgets are derived and ensures user integrity.

2. Classifications of Budgetary Control:

There are different classifications of budgetary control; some are based on the entity responsible for oversight, while others focus on the nature of the control. We'll address the latter here.

2.1 Preventive Control:

This means taking all necessary precautions and measures to avoid mistakes. This control is performed through prior approval, meaning that no commitment or expenditure can be made without the approval of the entity responsible for preventive oversight (Al-Wadi, 2000, p. 170).

2.2 Subsequent Control:

This begins after execution and after a specified period, aimed at uncovering mistakes that occurred during the execution phase. It is considered a comprehensive control that allows for the evaluation of errors, referred to as evaluative control (Mezar, 2008, p. 92).

3. Budgetary Control Mechanisms for Public Expenditures:

3.1 Examination and Auditing:

After submitting a commitment file to the budgetary control services, the officials study and examine the file in terms of its legality and adherence to financial and accounting discipline. It is worth noting that this process is limited by law to a maximum of ten days.

3.2 Issuance of Approval:

The following decisions must obtain approval from the budgetary auditor before being signed (Executive Decree No. 09-374, 2009, p. 4):

- Draft decisions for appointments, confirmations, and decisions pertaining to the professional life and salary levels of users, excluding promotions.
- Create nominal tables at the end of each financial year.
- Draft initial and amended budgets.
- Draft public contracts and related annexes.

Additionally, any commitment supported by request documents or contract drafts, any project decision that includes budgetary allocations, and any commitment related to settling expenses and associated costs must also receive approval.

After examining the file submitted by the relevant institution, whether local communities or a public administrative entity, the budgetary auditor grants approval to the file after confirming the following conditions:

- The authority of the expenditure order is verified.
- The availability of financial or budgetary allocation is relevant.

- The commitment amount aligns with the accompanying supporting documents, and the allocation of expenditures is lawful.

3-3 Temporary or Final Rejection:

If the budgetary auditor notices errors in the submitted commitment file, such as a lack of supporting documents, a proposed commitment tainted by violations, or the omission of an important statement in the attached documents, they will issue a temporary rejection memo outlining the reasons for not granting approval, which should not be repetitive.

If the budgetary auditor finds that one of the conditions for granting approval mentioned earlier is absent, they must notify the expenditure authority with a final rejection memo, a copy of which is sent along with a detailed report to the minister responsible for finance or their representative (the regional budget director or the general budget director).

3-4 Waiver:

If the budgetary auditor issues a final rejection of the submitted expenditure file, the expense authority can resort to the waiver procedure, which involves overriding the final rejection under their own responsibility while stating the reasons. The file subject to the waiver is submitted to the finance minister or their representative, who in turn sends it to specialized auditing institutions (Executive Decree No. 92-414, 1992, p. 2103).

Second section: Field Study

First: reliability and validity of the questionnaire

1. The reliability coefficient "Alpha Cronbach" is calculated as follows:

Table No. 01: Reliability Coefficient of the Questionnaire "Alpha Cronbach"

Reliability Coefficient "Alpha Cronbach"	Number of Statements	Study Variables
Financial Control	24	0,728
Bribery	5	0,652
Mediation	6	0,676
Favoritism and Nepotism	6	0,712
Exploitation of Public Office	6	0,647
Financial and Administrative Corruption	23	0,793
Total	47	0,863

Source: Prepared by researchers based on SPSS outputs

The above table shows that the overall value of the Alpha Cronbach coefficient related to the entire questionnaire was high, reaching 0.863. The table also indicates that all the axes constituting the questionnaire had Alpha Cronbach

coefficients greater than 0.6, which suggests that the tool used for the study, represented by the questionnaire, was valid and reliable across all items. Thus, it is ready for application on the study sample.

2- Distribution of the Study Sample by Gender:

The following table illustrates the frequencies and relative distributions of individuals by gender.

Table No. (02): Distribution of Sample Items by Gender

Gender	Frequency	Percentage
Male	19	%63.3
female	11	%36,7
total	30	100%

Source: Researchers prepared based on SPSS outputs

From the table of the distribution of sample items by gender above, it is clear that the percentage of males constitutes the majority of employees at 63.3% of the total sample items, while the percentage of females is 36.7%. The distribution of the study sample by gender can be represented in the following figure:

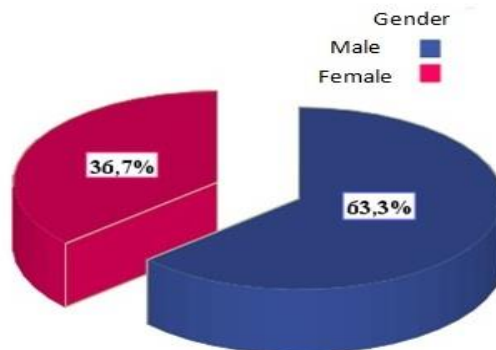


Figure No. 02: Distribution of Sample Items by Gender
Source: Prepared by researchers based on SPSS outputs

Distribution of the Study Sample by Age:

From the table below, we can distinguish between the sample items based on age.

Table No. (03): Distribution of Sample Items by Age

Age	Frequency	Percentage
Under 30 Years	6	%20
From 31 to 40 Years	15	%50
From 41 to 50 Years	7	%23,3
Over 50 Years	2	%6,7
total	30	100%

Source: Researchers prepared based on SPSS outputs.

According to the table above, which shows the distribution of sample items by age, half of the employees in this institution are between the ages of 31 and 40, accounting for 50% of the total workforce. Following them are the employees aged between 41 and 50 years, at a rate of 23.3%. Employees under 30 years old and those over 50 years old have 20% and 6.7%, respectively. The study sample distribution can be graphically represented in the figure below:

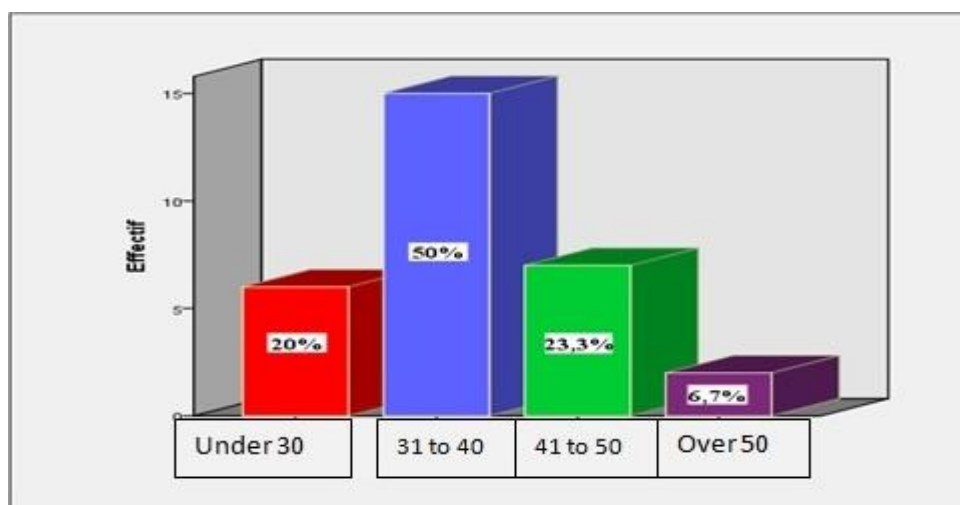


Figure No. 03: Sample Items by Age Distribution

Source: Prepared by researchers based on SPSS outputs

4- Distribution of the Study Sample by Educational Level:

The following table shows the frequencies and relative distributions of the study sample individuals by educational level.

Table No. (04): Distribution of the Study Sample by Educational Level

Educational Level	Frequency	Percentage
Secondary	19	%63.3
University	11	%36,7
Total	30	100%

Source: Researchers prepared based on SPSS outputs

It is clear from the table that the majority of employees in this institution hold degrees, indicating its commitment to attracting skilled individuals, who make up 86.7% of the total workforce. In contrast, the percentage of employees with an education level is 13.3% of the total.

The following figure graphically illustrates the distribution of the study sample by educational level:

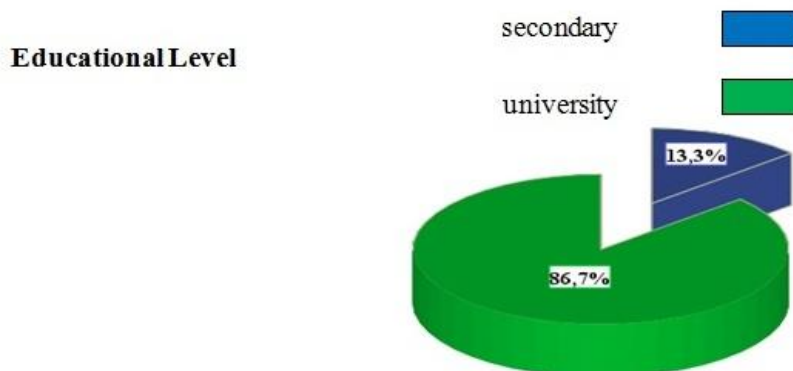


Figure No. 04: Distribution of Sample Items by Education Level
Source: Prepared by researchers based on SPSS outputs

5- Distribution of the Study Sample by Professional Experience:

The distributions and relative frequencies of the study sample individuals by professional experience can be illustrated in the following table:

Table No. (05): Distribution of the Study Sample by Professional Experience

Professional Experience	Frequency	Percentage
From 1 to 5 Years	7	%23,3
From 5 to 10 Years	18	%60
Over 10 Years	5	%16,7
Total	30	100%

According to the table, employees with work experience ranging from 5 to 10 years constitute the majority at 60%, which is a significantly high percentage compared to the others. Following them are employees with work experience from 1 to 5 years at 23.3%, while the percentage of employees with over 10 years of experience is 16.7%, representing the lowest percentage among the previous groups. The study sample's distribution by years of experience can be graphically illustrated in the following figure:

6. Representation of the Study Sample by Professional Experience:

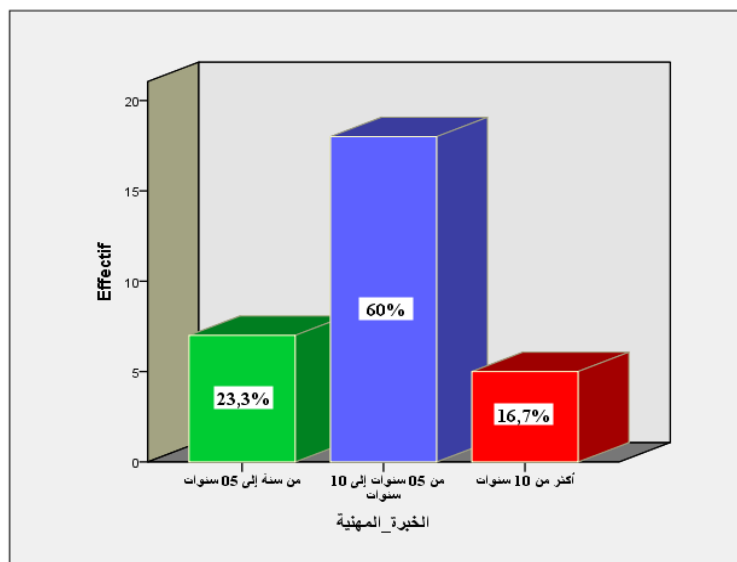


Figure No. (05): Distribution of Sample Items by Professional Experience
Source: Researchers prepared based on SPSS outputs.

Second: The relationship of impact between study variables

To determine and understand the degree of correlation between the dimensions of the independent and dependent variables in the study, the Pearson correlation coefficient is calculated in the correlation matrix, which helps identify the correlation relationship. The correlation matrix for our study is shown in the following table:

Table No. 06: Correlation Matrix

Financial and Administrative Corruption	Budgetary Control	Statement	
0,724	1	Pearson Correlation Coefficient	Budgetary Control
,000		Significance Level	
30	30	Frequency (N)	
1	0,724	Pearson Correlation Coefficient	Financial and Administrative Corruption
	,000	Significance Level	
30	30	Frequency (N)	

Source: The researchers prepared this based on SPSS outputs

Statistical significance at the 0.01 level

According to the table, there is a strong correlation between the dimensions of budgetary control and financial and administrative corruption, as indicated by the Pearson correlation coefficient of 0.724. This is a positive value close to one, and the significance of this coefficient is statistically meaningful at the 0.01 level. This indicates a high level of significance with 99% accuracy, allowing us to conclude that there is a strong positive relationship between the application of budgetary control and the fight against administrative and financial corruption.

Third: Testing the Study Hypotheses:

1. Testing the main hypothesis

H: There is a statistically significant effect between budgetary control and the dimensions of financial and administrative corruption at a significance level of $\leq 0.05 \alpha$.

Table No. (07): Results of the One-Way ANOVA and Simple Regression Analysis on the Impact of Budgetary Control on Reducing Financial and Administrative Corruption

Model		Sum of Squares	Degrees of Freedom	Mean Square	F Calculated	Significance Level
Budgetary Control	Regression	2,3	1	2,3	30,872	0,000 ^b
	Residual	2,086	28	0,074		
	Total	4,386	29			
R=0,724 / R²= 0,524						
Model		A	Standard Error	β	t Value	Significance Level
Constant		0,439	0,818		0,536	0,000
Budgetary Control		1,043	0,188	0,724	5,556	0,000
Reduction of Financial and Administrative Corruption = 0.439 + 1.043 (Budgetary Control)						

Source: Prepared by the researchers based on SPSS outputs

From the table, it is evident that the coefficient of determination (R^2) is 0.524, indicating that budgetary control explains 52.4% of the variations in the dimensions of financial and administrative corruption. The remaining 47.6% of the influence is attributed to other external factors. Additionally, the correlation coefficient (R) is 0.724, signifying a strong positive relationship between the two variables. The calculated (F) value is 30.872, which exceeds the critical value at a significance level of $(\alpha \leq 0.05)$. This leads to the acceptance of the main hypothesis, which states that there is a statistically significant effect between budgetary control and the dimensions of financial and administrative corruption at the significance level $(\alpha \leq 0.05)$.

2. Testing the First Sub-Hypothesis:

H1: There is a statistically significant effect between the elements of budgetary control and the reduction of bribery at the significance level $\alpha \leq 0.05$.

Table No. (08): Results of One-Way ANOVA and Simple Regression Analysis on the Impact of Budgetary Control on Reducing Bribery

Model		Sum of Squares	Degrees of Freedom	Mean Square	F Calculated	Significance Level
Budgetary Control	Regression	0,814	1	0,814	6,442	0,017 ^b
	Residual	3,538	28	0,126		
	Total	4,352	29			
R= 0,432 / R ² = 0,187						
Model		A	Standard Error	β	t Value	Significance Level
Constant		1,739	0,818		1,632	0,000
Budgetary Control		0,621	0,188	0,432	2,538	0,000
The regression equation for reducing bribery= 1.739 + 0.621 (Budgetary Control)						

Source: The researchers prepared this based on SPSS outputs

The results in the table above show a moderate correlation between the two variables, with a correlation coefficient $R=0.432$. The calculated FFF-value is 6.442, which is greater than the critical value at the significance level $\alpha \leq 0.05$. The coefficient of determination $R^2=0.187$ indicates that the elements of budgetary control are able to explain 18.7% of the variations in reducing bribery, while the remaining percentage of the effect is attributed to other external factors. This leads to the acceptance of the hypothesis, which states that there is a statistically significant effect between the elements of budgetary control and the reduction of bribery at the significance level $\alpha \leq 0.05$.

3. Testing the second hypothesis:

H2: There is a statistically significant effect between budgetary control and the reduction of nepotism (favoritism) combined, at the significance level $\alpha \leq 0.05$.

Model	A	Standard Error	β	t Value	Significance Level
Constant	3,607	1,35		2,673	0,012
Budgetary Control	1,734	0,31	0,727	5,602	0,000
Reduction of Favoritism and Cronyism = 3.607 + 1.734 (Budgetary Control)					

Source: The researchers prepared this based on SPSS outputs.

From the table, it is clear that there is a significant correlation between the elements of budgetary control and the reduction of favoritism and cronyism, with a correlation coefficient $R=0.727$. The coefficient of determination $R^2=0.528$ indicates that budgetary control explains 52.8% of the variation in the dependent variable (reduction of favoritism and cronyism), while the remaining 47.2% is attributed to other external factors. The calculated FFF value is 31.379, which is statistically significant at the $\alpha \leq 0.05$ level, confirming the significance of the impact of budgetary control on reducing favoritism and cronyism. The overall TTT-value is 5.602, which is also significant at the $\alpha \leq 0.05$ level. This supports the acceptance of the third hypothesis, which states that there is a statistically significant effect between budgetary control and the reduction of favoritism and cronyism combined at the significance level $\alpha \leq 0.05$.

5. Testing the fourth hypothesis:

H4: There is a statistically significant effect between budgetary control and the reduction of public office abuse combined, at the significance level $\alpha \leq 0.05$.

Table No. (11): Results of one-way ANOVA and simple regression analysis on the impact of budgetary control on reducing public office abuse.

Model		Sum of Squares	Degrees of Freedom	Mean Square	F Calculated	Significance Level
Budgetary Control	Regression	1,141	1	1,141	24,853	0,000 ^b
	Residual	1,286	28	0,046		
	Total	2,427	29			
R= 0,686 / R ² = 0,47						

Model	A	Standard Error	β	t Value	Significance Level
Constant	1,064	0,643		1,655	1,655
Budgetary Control	0,735	0,147	0,686	4,985	4,985
Reduction of Public Office Abuse = 1.064 + 0.735 (Budgetary Control					

Source: The researchers prepared this based on SPSS outputs

The table demonstrates a strong correlation between the elements of budgetary control and the reduction of public office abuse, with the correlation coefficient $R=0.686$. The coefficient of determination $R^2=0.47$ indicates that budgetary control explains 47% of the variation in the dependent variable (reduction of public office abuse), while the remaining 53% is attributed to other external factors.

$0.47R^2=0.47$ means that budgetary control explains 47% of the variation in the reduction of public office abuse, while the remaining 53% is attributed to other external factors. The calculated FFF-value is 24.853, which is statistically significant at $\alpha \leq 0.05$, confirming the significance of the relationship between budgetary control and reducing public office abuse. Additionally, the overall TTT-value is 4.985, which is also statistically significant at $\alpha \leq 0.05$, leading to the acceptance of the fourth hypothesis, which states that there is a statistically significant effect between budgetary control and the reduction of public office abuse combined, at a significance level of $\alpha \leq 0.05$.

6. The Fifth Hypothesis (Difference Test) is being tested:

H5: There are statistically significant differences in the attitudes of the study sample regarding the application of budgetary control elements due to personal information (gender, age, educational level, professional experience) at a significance level $\alpha \leq 0.05$.

Table No. (12): Results of a One-Way ANOVA on the Application of Budgetary Control in Relation to the Study Sample's Personal Information

Personal Information:	Sources of Variation	Sum of Squares	Degrees of Freedom	Mean Square	F	Significance Level
gender	Between Groups	3,8	14	0,271	1,286	0,317
	Within Groups	3,167	15	0,211		
	Total	6,967	29			
Age	Between Groups	9,667	14	0,69	0,986	0,508
	Within Groups	10,5	15	0,7		
	Total	20,167	29			
Educational Level	Between Groups	1,55	14	0,111	0,866	0,603
	Within Groups	1,917	15	0,128		
	Total	3,467	29			
Professional Experience	Between Groups	6,283	14	0,449	1,206	0,361
	Within Groups	5,583	15	0,372		
	Total	11,867	29			

Source: Prepared by the researchers based on SPSS outputs

From the analysis of the table above, it is evident that the values related to age and educational level were greater than the significance level $\alpha \leq 0.05$, while the values concerning gender and professional experience

showed statistical significance at the same level. Thus, we can conclude that there are no statistically significant differences in the attitudes of the study sample regarding the application of budgetary control at the significance level $\alpha \leq 0.05$. This leads us to reject the fifth hypothesis, which states that there are statistically significant differences in the attitudes of the study sample concerning the application of budgetary control based on personal information (gender, age, educational level, professional experience) at the significance level $\alpha \leq 0.05$.

7. Testing the Sixth Sub-Hypothesis (Difference Test):

H6: There are statistically significant differences in the attitudes of the study sample regarding the reduction of financial and administrative corruption attributed to personal information (gender, age, educational level, professional experience) at the significance level $\alpha \leq 0.05$.

Table No. (13): Results of One-Way ANOVA on Reducing Financial and Administrative Corruption in Relation to the Personal Information of the Study Sample

Personal Information:	Sources of Variation	Sum of Squares	Degrees of Freedom	Mean Square	F	Significance Level
gender	Between Groups	6,3	20	0,315	4,253	0,015
	Within Groups	0,667	9	0,074		
	Total	6,967	29			
Age	Between Groups	16,75	20	0,838	2,206	0,111
	Within Groups	3,417	9	0,38		
	Total	20,167	29			
Educational Level	Between Groups	2,3	20	0,115	0,887	0,611
	Within Groups	1,167	9	0,13		
	Total	3,467	29			
Professional Experience	Between Groups	10,7	20	0,535	4,127	0,017
	Within Groups	1,167	9	0,13		
	Total	11,867	29			

The source was prepared by the researchers based on SPSS outputs.

The results and data from the table above indicate that all values related to the responses of the study sample regarding gender, age, and professional experience were statistically significant at the level of $\alpha \leq 0.05$. However, the educational level was rejected because its value exceeded the

significance level. This leads us to partially accept the hypothesis, which states that there are statistically significant differences in the attitudes of the study sample regarding the reduction of financial and administrative corruption attributed to personal information (gender, age, educational level, professional experience) at the significance level $\alpha \leq 0.05$.

Conclusion

In conclusion, it is essential to acknowledge that the phenomena of financial and administrative corruption are widespread in many countries, albeit to varying degrees depending on a nation's development. As countries progress and establish strong institutions capable of addressing these issues, instances of corruption tend to decline. Conversely, in less developed nations that struggle to meet these challenges, corruption persists.

In Algeria, for example, financial oversight bodies, known today as budgetary control agencies, were established to combat financial and administrative corruption. Their primary functions involve monitoring public funds and ensuring that administrative procedures comply with the country's laws, particularly in relation to public contracts.

These budgetary control agencies serve as effective tools for the government, enabling them to conduct audits and administrative oversight. They perform both prior and subsequent controls by verifying the implementation mechanisms and procedures followed within the institutions they oversee. These agencies operate independently and are accountable only to the Ministry of Finance, allowing them to exercise their oversight powers transparently.

Financial and administrative corruption manifests in various forms, such as nepotism, bribery, favoritism, and the exploitation of public office. Budgetary control agencies work diligently to combat these issues by implementing clear policies to handle instances of favoritism, mediation, bribery, and more. They ensure that transactions are conducted without undue influence from personal relationships, emphasizing competence and merit over personal connections in decision-making.

Moreover, these agencies perform their functions within established frameworks without requiring monetary incentives or material favors, thus rejecting the practice of bribery. Employees within these agencies are committed to conducting their duties without soliciting cash or gifts, reinforcing the integrity of their operations. The budgetary control agencies leverage their authority and responsibilities to serve the public interest, devoid of personal or political gains, ensuring that no administrative positions are exploited for individual or partisan agendas.

Study Results:

The study demonstrated a statistically significant relationship between the elements of budgetary control and the dimensions of financial and administrative

corruption within Tamanrasset's financial oversight offices, supporting the main hypothesis.

The findings indicated that budgetary control can effectively achieve the objectives of the financial oversight office by reducing manifestations of financial and administrative corruption, resulting in transparent administrative services and transactions free from manipulation and personal interests.

The study confirmed that employees in the budgetary control offices of Tamanrasset possess a level of readiness and awareness in confronting various forms and dimensions of financial and administrative corruption, based on the resources available to them.

Recommendations:

- Provision of Resources: To effectively carry out their tasks, budgetary control offices must ensure the availability of material, human, and financial resources.
- Building Fundamental Capabilities: To achieve their goals, budgetary control offices must establish basic components through a clear and systematic plan.
- Attracting professional expertise: Efforts should be made to attract highly skilled professionals with ethical standards who can effectively meet challenges.
- Ensuring Complete Independence: Budgetary control offices must enjoy full independence in their organizational structure and possess complete authority to obtain all necessary information.
- Authority for Information Access: It is crucial for budgetary control offices to have the authority to access all required information to perform their functions effectively.
- Granting Extensive Powers: Budgetary control offices should be granted broad powers to impose strict oversight on the institutions they engage with, requiring these institutions to provide necessary documents for the offices to fulfill their responsibilities.

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