

The Role of the Central Administration Directorates Affiliated with the Ministry of Finance in Implementing Internal Financial Oversight Over the Procedural Aspects of Implementing the General Budget

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Abstract

Performing internal financial oversight at the state level requires and calls for this role to be assigned to the actual implementing agencies. In Syria, the legislature has entrusted the Ministry of Finance with the task of internal financial oversight of the implementation of the general budget. This task is carried out through its various and diverse central administration directorates. The central administration of the Ministry of Finance consists of nineteen directorates, including the directorates that have a close relationship with internal financial oversight prior to the implementation of the general budget: 1. The Central Treasury Directorate, 2. The Legislation and Litigation Directorate, 3. The Legal Affairs Directorate. To understand these directorates and their oversight role over the implementation of the general budget within the framework of previous internal financial oversight, we divided this research into two sections. In the first, we discussed the important role of the central administration directorates charged with exercising previous internal financial oversight. In the second section, we discussed the tasks of the central administration directorates charged with exercising previous internal financial oversight. We concluded this research with a number of findings that demonstrated the effective oversight role played by these directorates. Finally, we presented some recommendations that we deemed necessary to correct the workflow of these directorates.

Keywords: internal oversight, public revenues, public expenditures, general budget, central administration directorates, Ministry of Finance.

Introduction

Internal financial oversight of the implementation of the general budget in Syria is divided or based on two levels. The first level of internal financial oversight is primarily focused on the role played by the management accountant. The second level of internal financial oversight is carried out by the Ministry of Finance through its directorates, represented by the Central Administration Directorates, which consist of several specialized directorates primarily concerned with managing financial affairs. They cooperate and integrate with each other to conduct oversight work on the implementation of the general budget by oversight of the work of management accountants, the accounts and budgets of public entities, and the disbursement orders issued by them ^(a). They also play a supervisory role over the legality of instruments that require publication in the Official Gazette, pursuant to Publication Law No. 5 of 2004 ^(b). They also play a role in examining proposals related to seizure issues, most notably precautionary seizure, whether by placing (seizing) or lifting, in accordance with the requests of the Central Authority for Control and Inspection, the Central Agency for Financial Control, and other ministries of state ^(c) to ensure the optimal use of financial resources and to increase Ensuring transparency in the management of public funds is essential to achieving the desired objectives of implementing the general budget.

It is worth noting that the role of these directorates varies between prior and subsequent internal financial oversight, depending on the nature of the task assigned to them. In this research, we will limit our study to the role of those directorates responsible for the task of internal financial oversight prior to the implementation of the general budget.

Based on the above, we will divide this research into two sections, according to the following headings:

Section One: The importance of the role of the central administration directorates charged with exercising prior internal financial oversight.

Section Two: The Duties of the Central Administration Directorates Responsible for Prior Internal Financial Oversight.

Research Problem: Despite the growing importance of the role of the Central Administration Directorates in the prior internal financial oversight process to enhance the efficiency of general budget implementation, this role still suffers in practice. This raises questions about the extent of its true contribution to prior internal financial oversight of the general budget implementation, both in terms of expenditure and collection.

^a -- Dr. Mai Abdel-Muttalib Mahrazi, "Control of Public Expenditure Implementation," PhD Thesis, University of Damascus, 2002, p. 255.

^b -- Dr. Muhammad Khair Al-Akkam, "Financial Control," Publications of the Syrian Virtual University, Damascus, 2018, p. 58.

^c - Dr. Muhammad Rasoul Amouri, "Supreme Financial Control: A Comparative Study," Al-Halabi Legal Publications, Beirut, First Edition, 2005, p. 27.

Research Objectives: The research aims to identify the importance and responsibilities of the Central Administration Directorates responsible for prior internal financial oversight tasks, and to uncover the theoretical and practical gaps related to these tasks in the implementation of the general budget.

Research Importance: The importance of the research, both academically and practically, lies in the following: Academically, the research contributes to expanding knowledge about the responsibilities of the Central Administration Directorates and their responsibilities in prior internal financial oversight of the implementation of the general budget. Practically, the importance of the research stems from its impact on one of the most sensitive functions, as it works to enhance the quality of prior internal financial oversight in the implementation of the general budget.

Previous Studies: There are references that briefly discuss the role of central administration directorates in prior internal financial oversight of the implementation of the general budget. These studies include the following:

- 1 - Dr. Issam Bashour, Public Finance and Tax Legislation, Damascus University Publications, Faculty of Economics, 1998-1998 academic year.
- 2 A. Abdul Latif Qutaish, The State's General Budget (A Comparative Study), Al-Halabi Legal Publications, Beirut, First Edition, 2005.

Research Methodology: This study required the researcher to use an analytical approach, by collecting theoretical and practical information about the competencies and responsibilities of the central administration directorates and analyzing it to understand the oversight role they play in their prior internal financial oversight of the implementation of the general budget.

Based on the above, we will explain the importance and functions of the central administration directorates charged with prior financial oversight tasks in the following two sections.

Section One

The Importance of the Role of the Central Administration Directorates Responsible for Exercising Prior Internal Financial Oversight

In light of the economic, administrative, and legal challenges facing the implementation of the general budget in Syria, the importance of prior internal financial oversight emerges as a strategic tool for controlling public spending and ensuring the implementation of applicable laws and regulations in this regard. In this challenge, the Central Administration Directorates at the Ministry of Finance, through their prior oversight functions, play a vital role, impacting

the efficiency of financial performance and transparency in the implementation of the general budget.^(d)

The importance of the oversight role within the framework of prior internal financial oversight by these directorates is evident in several aspects, including:

First: Reducing financial waste before it occurs when implementing the expenditure section of the general budget.

Financial waste is defined as the inefficient or unnecessary use of financial resources, whether due to poor planning, lack of oversight, or poorly considered decisions. Financial waste takes several forms, including: 1. Disbursing funds for useless projects; 2. Delaying project implementation, which leads to additional losses due to changes in financial values resulting from fluctuations in currency exchange rates.^(e)

To reduce financial waste before it occurs, prior internal financial oversight is important. This preemptive process aims to detect and prevent any unnecessary or illegal spending before it is implemented. This is achieved through a thorough review of financial transactions to ensure compliance with laws and regulations and enhance spending efficiency.^(f)

Second: Ensuring compliance with laws and regulations.

The central administration directorates practice prior internal financial oversight as part of a control system aimed at verifying the legality of financial transactions related to the implementation of the general budget before its implementation. They also work to ensure that procedures are consistent with financial and accounting systems to prevent violations and deviations before they occur.^(g)

It is worth noting that these directorates carry out their duties related to ensuring compliance with laws and regulations through several means, including the following: 1- Reviewing documents before implementation by auditing each disbursement order or financial transaction to ensure the existence of financial approval and the compatibility of that transaction with the general budget law, 2- Applying government accounting systems to control financial restrictions, which limits manipulation or violations.^(h)

Third: Enhancing transparency and accountability

Central administration directorates promote the principles of transparency and accountability through prior internal financial oversight, reviewing disbursement orders and

^d -Dr. Rashid Al-Daqr, Public Finance, Part One, State Budget, Syrian University Press, Damascus, 1958 AD, p. 308.

^e - Dr. Muhammad Jassim Hammadi Al-Halbousi, Parliamentary and Independent Bodies Oversight of the State's General Budget: A Comparative Study, First Edition, Dar Al-Fikr Al-Jami'i, Alexandria, 2018, p. 43.

^f - Dr. Muhammad Khalid Al-Mahaini and Dr. Khalid Shahada Al-Khatib, Public Finance, Open Education Center, Damascus University, Faculty of Economics, Department of Accounting, 2004, pp. 413 ff.

^g -- Dr. Muhammad Khair Al-Akkam, Financial Oversight, op. cit., p. 24.

^h - Dr. Mustafa Hussein Salman, Public Finance, Dar Al-Mustaqbal, Amman, 1990, pp. 127 ff.

operations related to the implementation of the general budget prior to its execution. This prevents violations and compels the entities responsible for implementing the general budget to provide clear justifications. This enables these directorates to assign responsibilities to those responsible for making these decisions and hold them accountable for any errors or violations in the implementation of the general budget.⁽ⁱ⁾

In conclusion: From the above, we conclude that prior internal financial oversight exercised by central administration directorates is of great importance for ensuring sound financial and administrative performance. By developing this oversight, higher levels of efficiency, accountability, and transparency can be achieved in the management of state resources and the implementation of the general budget.

Section Two

Tasks of the Central Administration Directorates Responsible for Exercising Prior Internal Financial Oversight

The work of the Central Administration Directorates responsible for exercising prior internal financial oversight within the framework of their oversight role over the implementation of the general budget can be highlighted by reviewing the tasks of these directorates, which are as follows:

First: The oversight tasks of the Central Treasury Directorate

The Central Treasury Directorate is one of the main directorates in the central administration of the Ministry of Finance. It consists of several departments: 1. Budget Expenditures Department, 2. Budget Revenues Department, 3. Main Fund Department, 4. Trusts Department, 5. Advances Department, 6. Cash Movement Department, 7. Accounts Consolidation Department, 8. Stamps, Valuable Publications, and Archives Department. It also includes a department affiliated with the Department of

The General Treasury is located in all governorate finance directorates. This department performs the same tasks and duties assigned to the Treasury Directorate in all those directorates.⁽ⁱ⁾

As for the tasks assigned to the Central Treasury Directorate and its departments located in the governorate finance departments, they are primarily focused on managing revenue collection and expenditure disbursements, as well as managing the collection, disbursement, and settlement of accounts within and outside the budget. Its duties also include maintaining

ⁱ -Dr. Muhammad Salih Al-Dali and Dr. Ibrahim Al-Hindi, Financial and Administrative Control, Aleppo University Publications, Directorate of University Books and Publications, Aleppo, 2009, pp. 45-83.

^j - Dr. Imad al-Din Tarabishi, Governmental Accounting, Aleppo University Publications, Directorate of University Books and Publications, 2004, p. 187.

accounts for the implementation of the state's general budget, including revenues and expenditures, and preparing the state's final account (budget account closing).^(k) (

Given the important role played by the Treasury Directorate in accordance with its mandate, we will explain its working mechanism as follows:

A - The task related to managing revenue collection and expenditure disbursements.

A main treasury fund and sub-funds are established within the Ministry of Finance according to its needs. Payments are made in the following manner:

1 - Revenues are collected based on requests from the relevant official authorities, in writing, including the name of the taxpayer, the amount claimed, and the reasons for collection. These requests are submitted to the Revenue Department within the Central Treasury Directorate, which in turn prepares a formal collection order stating the same information. The formalized collection order is submitted to the treasurer responsible for collection after computerization, so that the collection order is recorded in the accounts for each type of revenue. The collection order is then assigned a serial number and collection date. The computer stamp is an official receipt, a copy of which is given to the taxpayer, proving that the amount owed has been paid^(l).

2 - Budget-related expenditures are paid from the Treasury Fund pursuant to liquidation and disbursement orders prepared by departmental accountants after audit and approval by the Director of the Central Treasury or his authorized representative, notifying the availability of the credit. Accordingly, the eligible party submits a payment memorandum to the Treasurer, who audits the data and ensures that the same memorandum has not been previously paid. He then automates all procedures taken by him on the computer, after which he disburses the amount to the eligible party^(m). It is worth noting that both the aforementioned operations, whether collection or cash disbursements carried out by the Central Treasury funds, are subject to cash ceilings determined by the Minister of Finance, pursuant to the powers granted to him under the financial accounting system. Any amount exceeding these ceilings falls under the authority of the Central Bank, which undertakes this task on behalf of the Ministry of Finance and records the amounts collected on its behalf and disburses them into the Central Treasury current account opened by it⁽ⁿ⁾.

^k - Dr. Muhammad Salih al-Dali and Dr. Ibrahim al-Hindi, Financial and Administrative Control, Aleppo University Publications, Directorate of University Books and Publications, 2009, p. 81.

^l - Dr. Imad al-Din Tarabishi, Governmental Accounting, op. cit., p. 188.

^m - Dr. Imad Al-Din Tarabishi, Governmental Accounting, op. cit., p. 189.

ⁿ -Dr. Imad Al-Din Tarabishi, Governmental Accounting, op. cit., p. 189

B - The task of maintaining the general budget accounts and off-budget accounts.

The general budget accounts primarily include revenue and expenditure transactions, while off-budget accounts refer to advances, deposits, cash flow, and fund accounts^(o). They are operated as follows:

1 - General Budget Accounts.

•Expenditures

After the issuance of the General Budget Law, the Ministry of Finance, by decision of the Minister, distributes the appropriations for current expenditure items among the decision items, in accordance with the provisions of the Basic Financial Law and the accounting system for administrative bodies. In turn, the administrative bodies distribute the appropriations for each of the general budget items allocated to them between the central administration and its directorates.

The aforementioned distribution is communicated to the Central Treasury Directorate in Damascus and the treasury departments affiliated with the finance directorates in all governorates.

After the aforementioned distribution schedules are received by the Central Treasury Directorate in Damascus, these allocations are recorded on a basis that includes departments, branches, chapters, and items in the Central Treasury Directorate's records. They are also recorded electronically on a dedicated computer. Upon receipt of disbursement and liquidation orders from the relevant public authorities, the information contained in the disbursement and liquidation orders, such as the name, amount, and department, is inputted. The computer records this information and deducts from the allocated allocations for each item in the aforementioned entity's budget. Thus, the allocations are monitored to ensure that the allocations for each item are not exceeded ^(p).

• Revenues

After the revenue collection process, whether by the treasurers or the Central Bank, as the case may be (subject to the specified ceilings), the Revenue Department of the Central Treasury Directorate records the information contained in the collection orders, which are classified according to the chapters, items, and paragraphs specified for each type of revenue, in accordance with the classifications contained in the Revenue Schedule attached to the Budget Law. This is recorded daily, and the Revenue Department prepares monthly and annual schedules containing the aforementioned revenue accounts.^(q)

^o - Dr. Muhammad Khair Al-Akkam, Financial and Administrative Control, op. cit., p. 62.

^p - Dr. Imad Al-Din Tarabishi, Governmental Accounting, previous reference, p. 190.

^q- Previous reference, p. 190.

2 – Off-budget accounts.

We previously stated that off-budget accounts refer to advances, deposits, cash flow, and fund accounts. Accordingly, we will explain the oversight role of the Central Treasury Directorate in this regard as follows:

•Advances:

The Basic Financial Law, issued by Legislative Decree No. 488 of 2007, allows, in cases of necessity, the prompt payment of certain expenses. This is done by granting permanent or temporary advances from available treasury funds by decision of the Minister of Finance or his delegate, for a specific purpose, period, and under specific conditions ^(r). The advances are granted by the liquidation and disbursement officer after being signed by the Director of the Central Treasury or his delegate, and are recorded in a special register with numbers according to the sequence of their payment at the competent department in the Central Treasury Directorate (Advances Department) ^(s). After the specified period for repaying the advance expires, it is recovered by virtue of advance collection orders, and the Central Treasury Fund collects the recovered advance amounts. At the end of each fiscal year, the Advances Department of the Central Treasury Directorate rolls over the advance balances that have not been repaid at the end of the fiscal year to the advance accounts for the next fiscal year, provided that the Central Treasury Directorate and the competent department accountant follow up on the repayment and collection of the advances based on the Public Funds Collection Law when necessary ^(t). It is worth noting what the Lebanese legislator stipulates regarding the repayment of advances, which stipulates that the head of the Treasury Department shall audit the advance accounts at least once every six months. He has the right to deduct directly from the salary and compensation of the advance trustee any amounts that have not been proven to have been used, or that are spent in excess of the amount of expenses due, or that are not repaid within the specified deadlines. He also has the right to automatically implement any other legal measure against him that secures the recovery of the advance amounts ^(u). In the researcher's opinion, what the Lebanese text stipulates regarding granting the head of the Treasury Department the authority to hold the advance trustee accountable for the funds borrowed but not used is a good and desirable approach to monitoring the implementation of the general budget. The researcher's supportive position stems from his view that withholding public funds without their use may deprive the public interest of another project if the funds had been allocated.

^r -- See the text of Article 27 of Legislative Decree No. 488 of 2007, which includes the financial and accounting system for public entities.

^s -- See the text of Paragraph B of Article 27 of the previous reference.

^t -- See the text of Article 30 of the previous reference.

^u -- See the text of Article 110 of the Lebanese Public Accounting Law, issued by Decree No. 14969 of 1963.

The funds reserved as advances for this project were not utilized due to miscalculations, which in turn represents an aspect of financial and administrative corruption. Therefore, the researcher recommends that the Syrian legislator follow the example of its Lebanese counterpart to preserve public funds and the public interest, achieving the desired objectives of the plans allocated in the General Budget Law.

In conclusion: From the above, we conclude that the Central Treasury Directorate has an important oversight role that impacts the soundness of public spending as well as the integrity of the general budget accounts, as it exercises internal financial oversight prior to disbursement and sometimes also performs subsequent internal financial oversight of the general accounts. However, its prior oversight role significantly overshadows some subsequent oversight tasks, making it fall under the category that includes the directorates of the central administration charged with exercising internal financial oversight prior to the implementation of the general budget.

Second: The oversight tasks of the Legal Affairs Directorate

The Legal Affairs Directorate is one of the directorates of the Central Administration of the Ministry of Finance. It is considered one of the main pillars of the administrative structure of these directorates. It consists of several departments, including: 1. The Legal Studies Department, 2. The Contracts and Agreements Department, 3. The Legislation and Documentation Department, and 4. The Publication Department ^(v).

This directorate is responsible for overseeing the legality of instruments, regulations, and actions related to the implementation of the general budget. It primarily monitors regulations with a financial impact that are subject to publication in the Official Gazette ^(w). The Publication Department, affiliated with the Legal Affairs Directorate of the Ministry of Finance, is responsible for verifying the legality of instruments that are required by applicable laws and regulations to be published in the Official Gazette. It may seek the opinion of other directorates within the ministry regarding these instruments and has the right to object to their legality. In this case, publication is suspended until they are revoked, amended, or a decision is made.

Although the dispute arises legally, it may be published under the responsibility of the competent minister. The Minister of Finance shall submit a report on the incident to the Presidency of the Council of Ministers for appropriate action ^(x).

The Legal Affairs Directorate also oversees the stages of tenders and requests for quotations conducted by public entities of an administrative nature to meet their various needs. The role of this directorate is to have representatives attend meetings held by tender committees when the financial value of the tender or request for quotations exceeds ten

^v - For more information, please refer to the Syrian Ministry of Finance website at the following address: <https://www.syrianfinance.gov.sy>, accessed August 4, 2025.

^w- See Article 2 of Publication Law No. 5 of 2004.

^x - See the text of Article 10 of Publication Law No. 5 of 2004.

million Syrian pounds. The directorate representative monitors the integrity of the tender process, the availability of the necessary funding, and, finally, the fairness of the prices offered by the nominated contractor^(y).

Third: The Oversight Duties of the Legislation and Cases Directorate.

The Legislation and Litigation Directorate is one of the directorates of the Central Administration affiliated with the Ministry of Finance. It is considered one of the most important directorates within the Ministry of Finance specializing in all matters related to legal and legislative aspects, in addition to following up on cases and lawsuits. This directorate includes several departments, including: 1- The Financial Legislation Department, 2- The Cases and Litigation Department, and 3- The Legal Documentation Department ^(z). The Legislation and Litigation Directorate performs a preventative oversight role through its mission of examining requests for precautionary seizure submitted to the Ministry of Finance from various public entities, including requests received from the Central Authority for Control and Inspection ^(aa). The legislature has empowered the Minister of Finance to impose a precautionary seizure on the movable and immovable assets of employees and accountants, as well as on individuals suspected, after an official investigation, of embezzlement of public funds due to their misconduct and failure to perform their duties honestly and faithfully in the execution of their duties.

The general budget, and the precautionary seizure authority extends to what they may commit of acts and incidents that are considered by the judicial authority. The legislator was not satisfied with stipulating that precautionary seizure be imposed on those mentioned above, but it also extended to include their spouses ^(bb). In the researcher's opinion, what the legislator stipulated reflects his concern for the proper implementation of the general budget and his fear for public funds from the smuggling of funds by those who made bad decisions or misbehaved. This would, therefore, lead to the inability to recover what they embezzled if any action or deed was proven against them that led to the loss of public funds. However, the researcher believes that the power to impose precautionary seizure may pose a threat to personal rights and private funds if it is based on mere suspicion or doubt, or on a malicious or hasty oversight report that did not take enough time to study it objectively. Therefore, in order to prevent the misuse of the authority granted to the Minister of Finance, this dangerous right must be given to another neutral authority. The researcher suggests that the judiciary undertake this matter, as it is the most capable of adapting the incident and its circumstances, using the means it possesses that seek to achieve justice, such as the right to interrogate and hear witnesses, and to limit or completely cancel the seizure when it becomes clear to it during the consideration of the case that there is no legal justification for it due to lack of responsibility.

^y - Dr. Muhannad Noah, Administrative Law 2, Virtual University Publications, Law Program, Damascus, 2009, p. 136.

^z - For further information, see the Syrian Ministry of Finance website at the following address: <https://www.syrianfinance.gov.sy>, accessed August 5, 2025.

^{aa} - See the text of Article 14 of the Ministry of Finance's Bylaws issued by Resolution No. 1008 of 1988.

^{bb} -See Public Funds Collection Law No. 346 issued in 1956.

Conclusion:

In this study, we examined the role of the central administration directorates charged with exercising internal financial oversight prior to the implementation of the general budget. We did so by demonstrating the importance of these directorates' role in reducing financial waste before it occurs during the implementation of the expenditures portion of the general budget, ensuring compliance with laws and regulations, and enhancing transparency and accountability. We also outlined the responsibilities assigned to the relevant directorates, namely the Central Treasury Directorate, the Legislation and Litigation Directorate, and the Legal Affairs Directorate. At the conclusion of this study, we reached a number of conclusions and formulated some recommendations, which we will discuss in turn.

First – Results.

1 - The Central Treasury Directorate and the competent administrative accountant are responsible for following up on the payment of advances and collecting them, in accordance with the Public Funds Collection Law, when necessary.

2 - The Legislation and Litigation Directorate plays a preventative oversight role through its task of examining requests for precautionary seizure submitted to the Ministry of Finance by various public entities, including requests received from the Central Authority for Control and Inspection. The legislature has empowered the Minister of Finance to impose a precautionary seizure on the movable and immovable assets of employees, accountants, and individuals suspected, after an official investigation, of embezzlement of public funds due to their malpractice and negligence in performing their duties in implementing the general budget.

Second – Recommendations.

1 - We urge the legislator to provide for the Director of the Central Treasury to be given the authority to account for advances for unused borrowed funds. This researcher's position stems from his view that withholding public funds without their use may deprive a public interest for another project if the withheld funds were allocated as an advance for that project and not used due to poor judgment, which in turn represents an aspect of financial and administrative corruption.

2 - We urge the legislator to provide that the judiciary shall have the authority to impose a precautionary seizure on the movable and immovable assets of employees and accountants, rather than the Ministry of Finance. This is because the judiciary is best able to adapt the incident and its circumstances, utilizing its resources to achieve justice, such as the right to interrogate and hear witnesses, and to limit or completely cancel the seizure when it becomes clear during the consideration of the case that there is no legal justification for it.

Sources and References

First – Sources.

- 1 - Legislative Decree No. 488 of 2007, including the Financial and Accounting System for Public Entities.
- 2 - The Lebanese Public Accounting Law, issued by Decree No. 14969 of 1963.
- 3 - Publication Law No. 5 of 2004.
- 4 - The Ministry of Finance's Internal Regulations, issued by Decision No. 1008 of 1988.
- 5 - Public Funds Collection Law No. 346 of 1956.

Second – References.

A – Books.

- 1 - Dr. Mai Abdel Mutalib Mahrazi, Control of Public Expenditure Execution, PhD Thesis, Damascus University, 2002.
- 2 - Dr. Muhammad Khair Al-Akkam, Financial Control, Syrian Virtual University Publications, Damascus, 2018.
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- 10 -Dr. Muhammad Salih al-Dali and Dr. Ibrahim al-Hindi, Financial and Administrative Control, Aleppo University Publications, Directorate of University Books and Publications, 2009.
- 11 -Dr. Muhannad Noah, Administrative Law 2, Virtual University Publications, Law Program, Damascus, 2009.

B - Electronic Links

- 1 -The website of the Syrian Ministry of Finance at the following address:
<https://www.syrianfinance.gov.sy>.