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The role of the Wilaya treasury secretary in collecting financial amounts in execution of administrative judicial rulings in law 22-13

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Abstract---The execution of administrative judicial rulings involving financial compensation poses significant legal and practical challenges in Algeria, particularly regarding the enforceability of first-instance rulings and the management of public funds. This study analyzes the evolution of legal mechanisms governing these executions, focusing on the transition from the abrogated Law 91-02 to Law 22-13, which codifies the authority and procedures of the Wilaya Treasury Secretary. Through a comparative legal analysis and review of judicial practices, the research identifies procedural improvements, clarifies the scope of enforcement, and highlights the Secretary's discretionary powers in transferring adjudicated funds. The findings demonstrate that Law 22-13 enhances both legal certainty and administrative efficiency, providing a coherent framework for enforcing financial judgments against the public administration.

Keywords---Execution of Rulings – Wilaya Treasury Secretary – Financial Amounts – Public Administration – Judiciary.

Introduction

The Algerian legislator, both in the Constitution and in various laws and regulations, has consistently emphasized the necessity for state bodies to respect the principle of executing rulings issued by judicial authorities of all divisions, whether they originate from the ordinary judiciary or the administrative judiciary.

The administrative judiciary is specifically competent to rule on all cases in which the State, the Wilaya (Province), the Municipality, or a public institution of an administrative nature is a party (see Article 800 of Law 13/22, amending and supplementing Law 09/08, 2022).

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We focus here on judicial rulings and decisions issued by the administrative judiciary, given their peculiar nature compared to rulings issued by the ordinary judiciary, especially regarding the subject matter of the dispute and its parties. This distinctiveness is not limited to the subject and parties but extends to the execution of judicial instruments once they acquire res judicata authority and are endorsed with the exequatur (enforcement formula), particularly when enforced against the Administration.

The execution of rulings and decisions issued by the ordinary judiciary does not typically raise significant issues. If the execution debtor (the party liable for enforcement) does not execute the ruling voluntarily or optionally, the enforcement applicant resorts to alternative, legally stipulated means, which is compulsory enforcement (Amara, 2004, pp. 87–131).

However, the situation is different when the Public Administration is obliged to execute a ruling. Given the Administration's enjoyment of public authority privileges and the fact that the legislator has provided immunity for its funds, resorting to compulsory enforcement against it becomes almost untenable and far from easy (Zahra, 2001–2002, p. 10).

Therefore, in this context, it was necessary to find legal alternatives for the execution of administrative judicial rulings issued against the Public Administration. Otherwise, non-execution of these judicial rulings would render them meaningless, especially since the purpose of judicial rulings—in which the prestige of the judicial authority is manifested—is their enforcement.

The Algerian legislator has intervened repeatedly to curb procrastination or refusal of enforcement. This was evident in the Finance Law of 1966, Article 06 of which stipulated that the creditor has the right to request the registration of their debt with the competent authority, and the Minister of Finance has the right to deduct the necessary financial appropriation to settle the debts of public administrations upon the request of the concerned ministries.

Despite the outcomes of this law, it raised some execution issues, prompting the legislator to issue Ordinance 75-48 concerning the execution of judicial rulings and arbitration decisions (Ordinance 75-48, 1975). This Ordinance aimed to expedite and facilitate procedures for the creditor to recover their debt from non-centralized entities within a reasonable timeframe and through effective means (Al-Qadir, 2012, p. 404).

Work continued under this Ordinance until the issuance of Law 91-02, which contained the special rules applicable to certain judicial rulings. Article 05 of this law stated: "Litigants who benefit from judicial rulings that include the conviction of the State, local authorities, and public institutions of an administrative nature can obtain the amount of debts from the Public Treasury" (Law 02-91, 1991).

This law remained in effect until the issuance of Law 22-13, amending and supplementing the Code of Civil and Administrative Procedure. The latter specified the modalities for executing administrative judicial rulings that impose a financial conviction against the Public Administration. This embodies respect for the principle of judicial ruling enforcement and consecrates the res judicata authority of the ruling.

Despite all these legislations aiming to provide guarantees for litigants to enforce judicial rulings involving financial convictions against the Administration, and the legislator's effort to eliminate non-execution and procrastination, the enforcement process was ultimately delegated to an administrative body represented by the Public Treasury, acting through the Wilaya Treasury Secretary. This Secretary was legally entrusted with the mission of settling the judicially awarded amounts, according to legally stipulated conditions and procedures.

Consequently, what is the effectiveness of the Wilaya Treasury Secretary's role in executing administrative judicial decisions involving the payment of financial amounts? To address this issue, we decided to structure this research into two chapters:

• **Chapter One:** Clarifying the judicial rulings subject to execution.
• **Chapter Two:** Examining the Wilaya Treasury Secretary's powers in executing rulings involving financial amounts.

Chapter One: Administrative Judicial Rulings and Decisions Subject to Execution
Article 986 of the Code of Civil and Administrative Procedure stipulates: « When a ruling or decision that has acquired res judicata force requires one of the persons governed by Public Law to pay a specified sum of money… it shall be executed within the time limits specified in the paragraph above » . Based on this Article, the subject of execution lies in judicial rulings and decisions that have acquired res judicata force (finality) and no others. This finality is established to prevent the same lawsuit from being re-litigated after being settled and, conversely, to maintain the stability of judicial decisions. This prompts us to define the concept of a judicial ruling according to the Code of Civil and Administrative Procedure, especially since these rulings inherently carry an obligation of execution, clarify the meaning of res judicata (the authority of the final judgment), and state the conditions required for the rulings to be subject to execution.

Section One: Concept of Rulings and Decisions that Have Acquired Res Judicata Authority
A judicial ruling, in general, refers to the decision issued by a judicial body to settle a dispute in accordance with legally prescribed rules, either during its course or at its conclusion, addressing either the merits of the case or one of the procedural issues (Ragheb, 1987).
By referring to the Algerian Code of Civil and Administrative Procedure (Law 08/09, amended and supplemented), specifically the preliminary provisions, Article 08, paragraph 05 states that: "Judicial rulings in this Law refer to orders, judgments, and judicial decisions."

Subsection One: Definition of a Judicial Ruling
In the Arabic lexicon, the word Hukm (حُكم) with a ḍammah (u-vowel) means "settling a matter and judgment." Its meaning changes with a fatḥa (a-vowel), where it means "prevention" or "restraint," and is called Hukm because it restrains the oppressor from their oppression. The word al-Qaḍā' (القضاء) derives from qaḍā (قضى), meaning "compulsion" or "obligation," hence the judge is called Qāḍī. The linguistic meanings of the word Hukm are numerous, including prevention, restraint, and wisdom; for example, controlling the reins of a horse (ḥakamtu al-lijām) is said because they restrain the animal, and it also means proficiency, as in "mastering the matter" (atqana al-amr or aḥkama al-amr) (Ziyadi, p. 1415).

As for the judicial ruling in the jurisprudential concept, its definitions vary; some adopt a broad or comprehensive concept, while others confine themselves to the technical meaning. Accordingly, a judicial ruling is defined as the decision issued by a court in accordance with legally defined rules in a dispute or litigation brought before it, by which the litigation is terminated fully or partially, or by which an incidental dispute is resolved, whether it pertains to the subject matter of the dispute or one of the procedural issues (Muslim, 1978, pp. 640–641).

It has also been defined as: "Every decision issued within the framework of procedural laws by a legally constituted judicial body in a judicial dispute brought before it, whether it is issued regarding the subject matter of the dispute, a part thereof, or an ancillary matter arising therefrom" (Al-Wafa, 1998, p. 35). It is also defined as "that decision issued by the court in a judicial dispute with the aim of settling it in the legally prescribed manner."

From a legislative perspective, the Algerian legislator did not focus on the definitional aspect but rather limited itself to establishing a general rule clarifying the overall meaning of judicial rulings. This is inferred from Article 08, paragraph 05, of the Code of Civil and Administrative Procedure, which states: "Judicial rulings in this Law refer to judicial judgments, orders, and decisions." According to this article, judicial rulings under this Law are the judgments issued by the first-instance courts, and the orders and judicial decisions issued by the second instance (appellate level).

Regarding the judicial definition of judicial rulings, it is known that the judiciary's function is to settle disputes brought before it through judicial rulings; therefore, it is not its function to provide definitions of rulings. However, by referring to the 1968 Brussels Convention on jurisdiction and the enforcement of civil and commercial judgments, which entered into force in February 1973, we find that it defined judicial rulings in the narrow sense as those issued by a civil, commercial, or administrative court in the performance of its judicial function.

Nonetheless, in exercising its judicial function, the judicial authority may perform certain tasks known as non-contentious administrative acts (actions gracieuses or actes de la juridiction gracieuse). A dispute has arisen regarding their nature: are they considered judicial rulings or administrative acts? Jurisprudence is divided into two teams: one considers them to fall within the scope of judicial rulings, and the other believes they are nothing more than administrative acts and, therefore, the rules applicable to judicial rulings do not apply to them.

As for the administrative judicial ruling, it is defined as: "That administrative judicial act issued by the administrative judge after being notified, aiming to settle the administrative dispute brought before him" (Aisha, 2013, p. 20).

Accordingly, administrative rulings are those issued by the administrative judiciary that settle the subject matter of the dispute brought before them. In accordance with what is stipulated in the Code of Civil and Administrative Procedure, a judicial ruling is everything issued by judicial bodies, including judgments, orders, and decisions.

Subsection Two: Distinguishing Administrative Judicial Rulings

1. Distinguishing Administrative Judicial Rulings from Other Judicial Acts

Administrative judicial rulings may bear resemblance to some other judicial acts that take various forms, despite the distinct nature and characteristics of the Administrative Judicial Ruling (*Hukm Qaḍā'ī Idārī*), which differentiate it from these other judicial acts in terms of nature and effects.

1.1. Administrative Judicial Ruling vs. Conciliation Minutes (***Procès-Verbal de Conciliation***)

Not all cases and disputes brought before the judiciary conclude with judicial rulings. The legislator has created alternative mechanisms to terminate judicial litigation, known as conciliation (settlement). Conciliation is one of the amicable methods used to settle existing disputes between two or more parties (Saqr, 2008, p. 296).

The Algerian legislator regulated conciliation in Articles 970 to 974 of the Code of Civil and Administrative Procedure. Conciliation is a discretionary procedure resorted to by the parties to a dispute, and it is only permissible in claims for compensation (*Full Jurisdiction*). Although such a measure is issued by a judicial body, it differs from judicial rulings in that it is not subject to any form of appeal, according to Article 973 of the Code of Civil and Administrative Procedure.

1.2. Administrative Judicial Ruling vs. Arbitration Agreement

The arbitration agreement is considered a judicial act of a special nature. It is defined as: "The agreement between the concerned parties to submit an existing dispute between them to an individual, individuals, or a body to rule on it, away from the competent court" (Code of Civil and Administrative Procedure, supra reference).

Furthermore, a ruling issued by an arbitration panel differs from other judicial rulings, including the administrative ruling, in terms of the procedures followed before the judiciary and the methods of challenging it. Arbitration awards cannot be challenged by opposition, although they do accept third-party objection (*Tierce Opposition*), appeal (*Appel*), and cassation (*Pourvoi en Cassation*).

1.3. Administrative Judicial Ruling vs. Non-Contentious Administrative Acts (***Actes de la Juridiction Gracieuse***)

Judicial acts vary according to their nature. In addition to the purely judicial functions entrusted to the judge—which is settling cases brought before them through judicial rulings—there are other acts performed by the judge called non-contentious administrative acts (often translated as "voluntary jurisdiction acts" or "administrative acts by a judge").

Although these acts fall under the judicial function, they differ from judicial rulings in several aspects. These acts do not settle the subject matter of the dispute like rulings; rather, they are merely procedural measures established for the proper administration of justice and the temporary protection of certain rights pending the final settlement of the subject matter (Fariha, 1990, p. 122). Furthermore, non-contentious administrative acts do not acquire res judicata authority, and therefore, they may be re-submitted and re-ordered (Saqr, supra reference, p. 296).

2. Characteristics of Administrative Judicial Rulings

Administrative judicial rulings (*Hukm Qaḍā'ī Idārī*) possess specific characteristics that distinguish them from other judicial acts and confer upon them particular legal effects. These characteristics are essential to understand their nature, enforceability, and the scope of their authority:

2.1. Binding and Definitive Nature (Authority and Finality)

- Administrative judicial rulings are **binding on the parties** and, once final, **acquire the authority of res judicata** (*Hujjiyya Qat'iyya*).
- This authority prevents the same dispute from being re-litigated between the same parties concerning the same cause and subject matter (Hassan, 1996; Al-Khudair, n.d.).
- The ruling may resolve the entire dispute, a part of it, or incidental issues, but its **conclusiveness** is what grants it legal authority.

2.2. Procedural Independence and Judicial Formality

- Administrative judicial rulings are issued following strict **procedural rules** established by the *Code of Civil and Administrative Procedure* (Law 08-09, Law 22-13).
- Unlike conciliation minutes or voluntary acts, these rulings are **formal decisions of a judicial authority** and are not subject to discretionary measures of the parties.

2.3. Enforceability and Execution

- Once the ruling acquires **res judicata authority**, it becomes enforceable against the Administration or any other entity specified in the ruling (Qaleel, 2018).
- Execution is conducted through the **Wilaya Treasury Secretary** (*Amin Khazinat al-Wilaya*) for financial compensation, following procedures set in Law 22-13, Article 986.

2.4. Limited Scope of Appeal

- Administrative judicial rulings may be appealed according to **the hierarchy of administrative courts**, but the appeal has a **suspensive effect** on execution (Law 22-13, Article 900/01 bis).
- This ensures that enforcement occurs only once the ruling has attained finality, preventing potential conflicts with subsequent appellate decisions.

2.5. Effect on Third Parties

- The ruling is **binding only on the parties** to the dispute; third parties not involved cannot invoke or be affected by it (Saqr, 2008).
- This principle maintains the **unity of the parties, cause, and subject matter** as a prerequisite for the ruling to have res judicata authority.

Section Two: The Judgment Acquiring Res Judicata Authority
Every lawsuit filed before the administrative judicial authorities concludes with a judgment or decision (*ḥukm aw qarār*), and the latter becomes the subject of execution concerning what is contained within its text. Given that the process of execution is the ultimate goal of the judicial judgment or decision, this ruling does not reach the stage of enforcement until it acquires the authority of res judicata. This authority is what grants rulings their enforceable power.

Moreover, not all judicial rulings acquire this authority unless specific conditions are met. Therefore, establishing the principle of res judicata prevents the lawsuit from being reconsidered after its subject matter has been ruled upon, with the objective of maintaining the stability of judicial decisions.
Subsection One: Concept of the Principle of Res Judicata

The concepts of res judicata (the authority of the final judgment) are manifold. Some have defined it as: "The established ruling that terminates the judicial lawsuit" (Bakr, 1989, p. 18). It is also defined as: "The rulings issued by the judiciary constitute proof (authority) of what they have settled" (Youssef, 2008, p. 23).

Consequently, rulings issued by the judiciary that acquire res judicata authority become a title of truth—meaning they become subject to execution—and it becomes impossible for the litigants or parties to the dispute to re-open the dispute before the judiciary due to the unity of the subject matter, parties, and cause.

This is affirmed by the Algerian legislator in the Civil Code, Article 338, which states:
"Rulings that have acquired res judicata force shall be proof of the rights settled therein, and no evidence contradicting this presumption shall be admissible. However, these rulings shall only possess this authority in a dispute that has arisen between the same litigants, without their capacities being changed, and concerning rights having the same subject matter and cause. The court may not rely on this presumption automatically."

It should be noted that a judgment acquiring res judicata authority does not preclude or contradict the possibility of challenging it according to legally prescribed forms.
It is important to emphasize that *Authority* (*ḥujjiyya*) is not meant to imply *Force* (*quwwa*) of res judicata; rather, it means that the ruling settling the subject matter of the dispute is evidence regarding what it has settled. Based on this, all rulings issued by the judiciary are characterized by *ḥujjiyya*, regardless of their degree.

In contrast, *Force* (*quwwa*) of res judicata refers to the characteristic of rulings that have become final after either the exercise of ordinary methods of appeal (opposition and appeal) or the lapse of appeal deadlines. Thus, res judicata becomes a legal presumption that admits no contradiction.
This is confirmed by Article 986 of the Code of Civil and Administrative Procedure (22-13), which states: « When a ruling or decision that has acquired res judicata force… » Accordingly, a first-instance ruling that is not appealed becomes a final ruling acquiring res judicata force upon the lapse of the appeal deadlines. If it is appealed, the judicial decision issued by the second instance (appellate court) is considered final and possesses res judicata force.

Subsection Two: Conditions for the Judgment to Acquire Res Judicata Authority
For a judgment to acquire the authority of res judicata, it is required that the dispute not be permissible to be brought again before the judicial authority regarding the same facts previously settled, for which a definitive, conclusive judgment was issued on the merits. For the judgment to acquire this authority, certain conditions must be met.

According to Article 338 of the Civil Code mentioned previously, the most important conditions include:
1. The Authority Must Be Linked to Definitive Judgments (Ahkam Qat'iyya)
It is a condition for establishing the authority of a judicial judgment that it be definitive (Qat'i), which some describe as a final judgment (Niha'i). This refers to: « That decision which conclusively settles the entire dispute on its merits, or a part thereof, or an incidental issue, whether it relates to fact or law » (Hassan, 1996, p. 15).

However, the intention behind "authority" (Hujjiyya) is not necessarily that the judgment be final, but rather that the judgment must be conclusive on the entire subject matter of the dispute, or a part thereof, or an incidental issue. Conclusiveness (Qat'iyya) does not solely relate to settling the entire subject matter of the lawsuit; it applies even if the judgment settles only a part of the subject matter, a defense, or an incidental or procedural issue.

Therefore, the link between the authority of the judicial judgment and conclusiveness is that the judgment must establish a definitive end to the dispute, either in its entirety or in part, concerning its merits, an incidental issue, or the substantive or procedural defenses raised by the litigants before the court panel, through a decisive, conclusive ruling. Upon its issuance, the issuing court cannot retract it and exhausts its jurisdiction (tastanzifu wilayat-ha). It holds temporary authority (hujjiyya mu'aqqata), which is suspended immediately upon being appealed and remains suspended until the appeal is decided. If the judgment is upheld, its authority is restored; if it is annulled, its authority is lost (Hanna).

2. Unity of the Parties, Cause, and Subject Matter (Subject of the Lawsuit)
A judicial judgment can only acquire res judicata authority if the dispute exists between the same parties, regarding the same subject matter, and the same cause. The unity of the litigants in the lawsuit grants the judgment its authority. This means that the parties to the previous lawsuit must be the same as the parties to the new lawsuit. Any change in the parties results in the lapse of the right to invoke the authority of the previously adjudicated judgment.

It should be noted that the relevant factor is the capacity of the litigants (Sifat al-Khusum), not their persons. Thus, the judgment is only authoritative over the parties to the lawsuit, and this authority does not extend to third parties who were not party to the dispute. If such a third party files a lawsuit on the same subject matter, it is not possible to invoke the previous judgment's acquisition of res judicata authority due to the lack of unity of the parties in the two lawsuits, even if a ruling is issued in the current lawsuit that contradicts the operative part of the previous judgment. Furthermore, the physical presence of the parties before the judicial authority is not required; representation by proxy or mandate is sufficient.

Similarly, for the invocation of res judicata authority, the cause of the lawsuit must be the same. Some consider the cause to be the legal fact from which the subject matter of the lawsuit arises, or the legal source of the claimed right. Therefore, the defense of inadmissibility of the lawsuit due to the judgment acquiring res judicata authority can only be accepted if the cause of the two lawsuits is the same (unity of cause). If the cause differs, the judgment loses the authority it possessed, and the lawsuit may be considered anew due to the failure of one of the conditions—unity of cause—even if the parties are the same.

In this regard, a ruling was issued by the Board of Grievances (Diwan al-Madhalim), which stated: « Upon reviewing the facts of the previous judgment, it is clear that the parties, the cause, and the subject matter of the lawsuit are the same in this case. The plaintiff and the defendant are the same, and the cause of the lawsuit that led to the dispute is also the same. Therefore, the Chamber ruled the

inadmissibility of this lawsuit (‘adam jawaz nadhar hadhihi al-da‘wa) as it has been previously settled » (Al-Khudair, p. 162).
As for the unity of the subject matter (or the subject of the lawsuit), it refers to the right or legal status that the plaintiff seeks to protect in their writ of claim. Consequently, for the judgment to acquire res judicata authority, the subject matter of the new lawsuit must be the same as the subject matter settled by a judicial judgment. It should be noted that authority is not determined by the requests of the litigants, but rather by what the judicial judgment has definitively settled concerning those requests. Any matters outside what was settled may be raised again before the judicial authorities if they were not ruled upon.

Chapter Two: Powers of the Wilaya Treasury Secretary in Executing Rulings Involving Financial Amounts
While the general rule stipulates that the State’s funds (Public Administration) may not be seized by others through compulsory enforcement mechanisms (see Article 689 of Ordinance No. 75-58 containing the amended and supplemented Civil Code, 1975), the Algerian legislator considered the enforcement sanctioned against the Public Administration by virtue of administrative judicial rulings involving monetary compensation to be one of the alternative methods to the compulsory enforcement stipulated in the Code of Civil and Administrative Procedure applicable to private law entities.

The legislator established a route for anyone holding an administrative judicial ruling that has acquired res judicata authority involving financial compensation to resort to this alternative path, following specific conditions, procedures, and stages, in case the Administration refuses to execute.

The execution and adherence to these steps are overseen by a public official appointed for this purpose: the Wilaya Treasury Secretary (Amin Khazinat al-Wilaya). The Secretary is considered a principal public accountant entrusted with the tasks of collecting revenues, disbursing expenditures, ensuring the custody and safekeeping of funds, bonds, values, objects, or materials under their charge, as well as handling the circulation of funds, bonds, values, assets, proceeds, and materials, while maintaining accounts, tracking inventory movements, and preparing financial statements and the management account (see Article 24 of Law 23-07 concerning Public Accounting and Financial Management Rules, 2023).

Thus, the execution of these administrative judicial rulings falls within the powers of the Wilaya Treasury Secretary. The legislative provisions governing this process were initially set out in Law 91-02 of January 8, 1991, concerning the special rules applicable to certain judicial rulings. This law remained in effect until the promulgation of Law 22-13 on July 12, 2022, amending and supplementing the Code of Civil and Administrative Procedure. Law 22-13 effectively repealed Law 91-02 via Article 14, making Article 986 of Law 22-13 the legal framework that regulates and defines the conditions and procedures for executing judicial rulings issued by the administrative judiciary by the Wilaya Treasury Secretary, provided the ruling involves financial compensation.

Section One: Verification by the Wilaya Treasury Secretary of Execution Conditions
Before the Wilaya Treasury Secretary (Amin Khazinat al-Wilaya) initiates the procedures for enforcing judicial rulings that award monetary compensation in favour of an applicant, the Secretary must ensure that a set of legally prescribed conditions are fully satisfied. This verification is fundamental to maintaining the legality of the execution process, whether the conditions relate to the nature of the ruling or to the procedural documents required prior to resorting to compulsory enforcement.
Given that the sums paid originate from the Public Treasury, strict adherence to these conditions protects public funds from improper disbursement. Consequently, failure to satisfy any of these conditions prevents the Treasury Secretary from initiating execution.

Subsection One: Verification that the Judgment is Final

As a general legal principle, the possibility of executing a judicial ruling—regardless of the issuing authority—depends on whether it has acquired the authority of res judicata. Judicial rulings may only be enforced once they become final (nihaʾī). Thus, first-instance judgments, as a rule, fall outside the scope of execution unless the law grants them enforceability.

The first element that the Wilaya Treasury Secretary must verify is therefore the final nature of the judicial ruling. A ruling becomes final when:

1. It has exhausted ordinary means of appeal (opposition and appeal), or
2. The legally prescribed deadlines for such appeals have expired, rendering the judgment definitive and enforceable.

❖ **Special Nature of Administrative Judicial Rulings**

Under the previous legal framework—namely the amended and supplemented Code of Civil and Administrative Procedure (Law 08-09)—administrative judicial rulings had a unique standing. Article 908 provided that first-instance administrative judgments were enforceable notwithstanding appeal, and administrative decisions of the Council of State (Conseil d'État) issued in first instance were automatically final upon issuance, as they could not be appealed before the same body.

However, this contradicted the provisions of Law 91-02, particularly Article 8, which required finality as an absolute condition for the Treasury Secretary to execute administrative judicial rulings. As a result, Circular No. 034/06 (11 May 1991) instructed Treasury Secretaries to consult the Public Prosecutor within their territorial jurisdiction to obtain confirmation that a first-instance judgment had become final.

❖ **Resolution of the Conflict by Law 22-13**

To resolve this inconsistency, the legislator enacted Law 22-13 (2022) amending the procedural code. Article 900(1) bis and Article 900(2) clearly stipulate:

"An appeal has a suspensive effect and suspends the execution of the judgment."

This legislative reform brought administrative judicial rulings back into alignment with the general procedural principles applicable in civil matters. It also eliminated the former practice of enforcing first-instance administrative judgments that might later be annulled or modified on appeal.

Moreover, Article 900 bis reorganized the appellate structure by establishing Administrative Courts of Appeal, which now hear appeals from administrative courts, and which serve as the first instance for actions concerning annulment, interpretation, and assessment of legality of certain administrative decisions. This restructuring reflects a deliberate legislative choice to ensure both:

- the expedition of appellate proceedings, and
- the certainty of execution once judgments become final.

Accordingly, the first condition verified by the Wilaya Treasury Secretary is that the judicial ruling has acquired the authority of res judicata and is therefore final.

Subsection Two: Adjudication of Financial Compensation Against the Administration

Once the Secretary confirms that the ruling has become final, a second essential condition must be verified: the judicial ruling must include a financial conviction against the Administration. This financial obligation constitutes the substantive subject of execution and serves as the legal basis for the Treasury Secretary's intervention.

Most administrative judicial rulings that impose monetary compensation on the Administration fall under this special execution mechanism, irrespective of the nature or type of the ruling (Qaleel, 2018). Therefore:

- If the ruling does not include a financial obligation, the Treasury Secretary cannot proceed with execution.
- If the ruling does include financial compensation, the execution procedure becomes applicable as long as all other conditions are met.

It is noteworthy that the Algerian legislator did **not** establish a minimum threshold for monetary compensation. Accordingly, the Treasury Secretary must execute **all** judgments involving financial compensation—regardless of the amount—provided they satisfy the legal conditions for enforceability.

Subsection Three: The Administration's Refusal to Execute the Administrative Judicial Ruling

As a general rule, once a judicial ruling acquires the authority of *res judicata*, it becomes enforceable. However, in certain situations, the Administration may deliberately refuse to execute the administrative judicial ruling. This refusal may stem from its own volition or from external circumstances, such as the impossibility of execution.

Such refusal compels the execution applicant to resort to alternative means—namely compulsory enforcement—meaning compelling the Administration to execute the judicial ruling through the Wilaya Treasury Secretary, who then initiates the execution procedures.

In many cases, the Administration refrains from execution under the pretext of the unavailability of financial appropriation (*ʿadam tawaffur al-iʿtimād al-mālī*). This is common in rulings ordering financial compensation against it, as the lack of financial appropriation is considered an obstacle hindering the enforcement of judicial rulings (Farahat & Bousnan, 2018). The Administration may also refuse execution under the pretext of preserving public order and public funds, which often serves as an evasion from executing administrative judicial rulings obligating it to pay compensation.

Therefore, the mere existence of a final ruling with *res judicata* authority obliging the Administration to pay financial compensation is not sufficient for the Wilaya Treasury Secretary to exercise enforcement powers. The Administration must first refuse execution, and this refusal must be documented in a report (*procès-verbal*) prepared by a judicial officer (bailiff). Once this refusal is verified, jurisdiction is transferred to the Wilaya Treasury Secretary to initiate the execution procedures.

Subsection Four: The Execution Applicant's Petition and Its Attachments

For the Wilaya Treasury Secretary to initiate execution procedures, the subject of the execution must be formally brought to their attention. This is achieved only through a request or petition (*ʿarīḍa*) submitted by the execution applicant.

This petition must contain all necessary information and be accompanied by all required documents, submitted in the form of a complete file. It is considered an ordinary administrative request and does not require the formalities mandated for judicial petitions (Maimouna, 2017).

Required data include:

- The full name, surname, and address of the execution applicant.
- Specification of the subject and date of the request.
- Identification of the Administration against which enforcement is sought.
- The signature of the execution applicant.

However, Circular No. 034/06 of 11/05/1991, issued by the Central Directorate at the Ministry of Finance, emphasized that the petition must also include:

- The beneficiary's account number.
- The account number and address of the entity against which the ruling was issued.

According to Article 986 of the Code of Civil and Administrative Procedure (22/13), the attachments that must accompany the petition to initiate enforcement procedures are:

- A copy of the enforceable instrument (*titre exécutoire*).
- The official notification report of the demand for payment (*procès-verbal de la sommation de payer*).
- The report of refusal to execute (*procès-verbal de l'abstention d'exécuter*).
- The creditor's current account number.

Section Two: The Wilaya Treasury Secretary Initiates Execution Procedures and Settles Financial Amounts

After the execution file fulfils all legally required procedures and formalities, the Wilaya Treasury Secretary becomes responsible for initiating the execution procedures. These procedures, however, vary depending on the financial system applied by each institution.

Referring to Article 03 of Ordinance 75/48 and the Circular dated 17 April 1976, the procedures for executing rulings involving a financial conviction differed depending on the financial and accounting management of the condemned administration. These situations included:

- The condemned entity having a "Special Balance" account open with the Treasury.
- The condemned entity being a local authority or public institution subject to Public Accounting (*Comptabilité Publique*).
- The condemned entity having an account open with a financial institution.

Under current legislation, the accounting operation relating to the execution of administrative judicial rulings imposing financial obligations proceeds according to several cases. Execution procedures become particularly difficult when the condemned entity is subject to the Public Accounting system, which prohibits the disbursement of any amount not previously authorized by the legislator (as with the State budget). This requires distinguishing between two situations when the Wilaya Treasury Secretary initiates enforcement.

Subsection One: Collection Procedures in Favour of Private Law Entities

Under Law 22/13 (the Code of Civil and Administrative Procedure), which repealed Law 91-02 (the previous framework governing the execution of judgments imposing financial obligations on the Administration), the legislator aimed to simplify execution procedures and address deficiencies that previously hindered the collection of adjudicated financial amounts.

Article 986 of Law 22-13 outlines the role of the Wilaya Treasury Secretary in collecting judicially awarded financial amounts in favour of private and public law entities. The Secretary is responsible for establishing a Special Allocation Account No. 302-083 in the Treasury's records, designated for the execution of judgments involving financial convictions against the State and certain entities in favour of individuals.

Once the execution applicant fulfils all legally required procedures to recover the compensation awarded against the Administration, they must formally notify the execution debtor of the demand for payment of the enforceable instrument and associated costs. If the Administration refuses to comply within the legally stipulated period of two (2) months from the date of the notification, the judicial officer prepares a report documenting the refusal to execute.

After meeting all these conditions, the execution applicant submits the collection request—a written petition prepared by the judicial officer along with all supporting documents—to the Wilaya Treasury Secretary at the location of the condemned entity. At this point, the Wilaya Treasury Secretary begins their role in the enforcement process after carefully reviewing all submitted documents.

According to Article 986, paragraph 3, of Law 22/13, the Wilaya Treasury Secretary has two options:

1. **Automatic Execution:** The Secretary may automatically order the withdrawal of the debt amount and costs from the condemned entity's account and transfer them to the creditor's account within a maximum of three (3) months from the filing date.
2. **Request for Information:** Paragraph 4 authorizes the Secretary, before initiating the transfer, to request additional information from the judicial officer or the judicial authority that issued the ruling, provided that the three-month deadline is respected.

This demonstrates that the legislator sought to resolve deficiencies found in the repealed Law 91-02 by enabling the Wilaya Treasury Secretary to request information directly from the judicial authority—without passing through the Public Prosecution—to expedite procedures.

Article 986 does not limit the Secretary's authority regarding transferring the monetary amount from the condemned entity's account; rather, the authority is discretionary—either ordering automatic withdrawal or delaying action pending additional information.
However, the method of transferring adjudicated financial amounts varies depending on the financial system adopted by the condemned entity:

a. **If the condemned entity is NOT subject to Public Accounting** and has an account with the executing Treasury or another Treasury:
   - ✓ If within the same Treasury, the Secretary immediately withdraws the amount and transfers it to the Special Account for judgment execution.
   - ✓ If the account is with another Treasury, the executing Treasury Secretary notifies the latter and requests the transfer.

b. **If the condemned entity IS subject to Public Accounting:**
   - ✓ The Secretary issues an order to create a disbursement voucher (*ordre de dépense*).
   - ✓ If the account is held with another Treasury, the same procedures are requested from the second Treasury.

c. **If the condemned entity has an account with a Financial Institution (bank, CPA, etc.):**
   - ✓ The Secretary instructs the institution to deduct the amount and transfer it to the Treasury within a maximum of three (3) months.
   - ✓ If the institution fails to comply, the Wilaya Treasury Secretary substitutes the institution and withdraws the amount directly, while the institution subsequently deducts it from the condemned entity's account.

Subsection Two: Collection Procedures in Favour of Public Law Entities
Article 986 of the Code of Civil and Administrative Procedure stipulates that Public Administrations and all entities included in Article 800 of the same Code that hold a final judicial ruling or decision—acquiring res judicata authority—mandating financial compensation in their favour against other public administrations or bodies, may resort to the Wilaya Treasury Secretary with jurisdiction over the condemned entity's headquarters to request the collection of these awarded financial amounts.
This recourse is subject to the fulfilment of all the aforementioned legal conditions and procedures previously detailed with respect to execution against private law entities.
However, there are several distinctions when execution is sought against an entity governed by Public Law, as referred to in Article 800 of the Code of Civil and Administrative Procedure. These differences include the following:

1. Execution Deadline (Délai d'exécution)
According to Article 986 of the Code of Civil and Administrative Procedure, execution procedures cannot be initiated unless it is established that four (4) months have passed without obtaining a result, despite all attempts to collect the financial amount. This period begins from the date of the demand for payment notification (tashkhīs bi-l-wafā').
2. Submission of the Request
While the legislator entrusted the task of submitting the request to the Wilaya Treasury Secretary—regarding the execution and collection of financial amounts—to the judicial officer (bailiff) when the ruling concerns a private law entity, the matter differs for public law entities. In this case, the legislator did **not** require these entities to submit the request via a judicial officer; instead, the executing Administration submits the request **directly** for the Wilaya Treasury Secretary to commence the execution process.
Other than these exceptions, the remaining procedures remain identical and do not differ from those followed when execution is sought against private or public law entities.

Conclusion
The analysis presented in this research shows that Law 22-13, which amended and supplemented Law 08-09 (the Code of Civil and Administrative Procedure), is more precise than the repealed Law 91-02

(abrogated by Article 14). The latter had set out special rules applicable to certain judicial rulings involving financial conviction but no longer aligned with developments in Algeria's legislative and judicial systems, in addition to creating several practical challenges.

Furthermore, Article 986 of Law 22-13 addressed the difficulties previously faced by the Wilaya Treasury Secretary with regard to initiating execution procedures and the finality of judicial rulings. The legislator stipulated that the judgment must hold the authority of res judicata, thereby abolishing the rule permitting the execution of first-instance rulings issued by administrative courts.

By doing so, the legislator achieved consistency between the ordinary and administrative judiciaries in the scope of judicial ruling execution. It also relieved the Wilaya Treasury Secretary from the need to request additional information from judicial authorities in most cases, since the nature of the judgment itself now determines whether execution may proceed.

Law 22-13 further reaffirmed the role of the Wilaya Treasury Secretary in collecting adjudicated financial amounts, distinguishing between execution procedures involving private law entities and those involving public law entities. It assigned collection procedures relating to private law entities to the judicial officer (bailiff), while those involving public law entities are initiated directly by the execution applicant.

Finally, Law 22-13 provides a more accurate and detailed framework than Law 91-02 concerning the Wilaya Treasury Secretary's authority to request additional information from the judicial officer or from the judicial authority issuing the ruling or decision to be executed—a procedure previously limited solely to the Public Prosecution.

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