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**ADMINISTRATIVE, INSTITUTIONAL  
AND POLITICAL BUDGET CONTROL**  
**Theoretical Aspects with a Short Overview of some  
Positive Law Solutions of the Republic of Serbia\*\***

**ABSTRACT:** The modern state plays a significant role in securing public resources in order to provide them to all of its citizens. The state needs to secure a certain amount of income to perform this function. The institution that best exemplifies that manner in which the state acquires and directs its income is the budget. Given that a budget sets forth the financial plans for a specific period in detail, the process of creating and controlling a budget is very significant. An efficient mechanism of controlling the creation and implementation of the budget needs to exist in order to ensure that the acquired state income is managed to the benefit of the citizens. Budget control can be performed by administrative bodies, independent bodies and the parliament, as the body that adopts the budget and the final financial statement. Thus, the subject of this paper is administrative, institutional and political budget control. Throughout the paper, the author will also provide a brief overview of some positive law solutions

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from the Republic of Serbia. Administrative control is based on the hierarchical principle, institutional control is performed by auditing institutions, while political control is conducted by the parliament, as the highest representative body.

**Keywords:** budget, budget control, administrative budget control, state audit institution

## INTRODUCTION

Control is a directorial task of estimating and comparing planned and actual business activities with the purpose of undertaking corrective actions when they are needed.<sup>1</sup> Budget control represents a social relationship between the controller and the entity being controlled with the aim of legal and correct budget management, wherein the controller is assigned specific legal authority.<sup>2</sup> Budget control is necessary in all phases of the budgeting process, which includes: preparing and creating a budget, budget adoption, and implementation.<sup>3</sup> Modern budget control is comprised of series of measures, procedures, and control methods that aim to provide protection against illegal and irrational budgetary expenditures.<sup>4</sup> Thus, budget control has the supervisory purpose of ensuring the correct and legal execution of the state budget and secures the control of a representative body over the executive branch of government in the area of budgetary acquisition and expenditure.<sup>5</sup>

By conducting budget control, parliaments and other bodies fulfilling the controller role have the authority to control the acquisition of public revenue and the spending to settle public expenses.<sup>6</sup> The representation of the ratio between public revenue and expenditure is, potentially, the most important facet of a budget. That is a financial and legal act that presents the financing of public spending in its entirety within a given time frame, most often one year.

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<sup>1</sup> Novičević, B. (2006). *Upravljačko računovodstvo. Budžetska kontrola*. Niš: Faculty of Economics, 81.

<sup>2</sup> Anđelković, M. (2010). *Budžetsko pravo*. Niš: Faculty of Law, 88

<sup>3</sup> Vladislavljević, V., Pešić, H. (2018). Budžetska procedura u Republici Srbiji – izrada, donošenje i usvajanje završnog računa budžeta. *Oditor*, 2 (4), 93–103.

<sup>4</sup> Anđelković, M. (2018). *Javne finansije i finansijsko pravo*. Niš: Faculty of Law, 354

<sup>5</sup> Dimitrijević, M. (2016). Advancing budget control in contemporary budget systems. *Legal, social and political control in national, international and EU law* (eds. Lazić, M. and Knežević, S.). Niš: Faculty of Law, 753–766.

<sup>6</sup> Paović Jeknić, G. (2000). *Budžetska kontrola – jugoslovensko i italijansko pravo*. Podgorica: University of Montenegro, 50.

As a budget is used to allocate a large portion of national income, its control is intended to prevent any irregularities or misuse.

## **TYPES OF BUDGET CONTROL**

Four basic elements can be found within the framework of budget control: 1) the entity performing the control; 2) the entity being controlled; 3) the object of the control; 4) the legal authorization of the controller.<sup>7</sup> The types of budget control can be classified under different criteria. Under the method of control, budget control can be documentary and control in the field. Under temporal criteria, it can be precursory and subsequent. Pursuant to the entities performing the control, it can be administrative, institutional and political. Pursuant to the relationship between the controlling body and the executor of the funds, control can be internal and external, while pursuant to its content, budget control can be the control of legality or purposefulness.<sup>8</sup> Paović Jeknić adds a type of control based on the subject being controlled, which can be control of the entity issuing orders and the accountable entity.<sup>9</sup> These theoretical classification are primarily based on the authorization of the controller, i.e., not all authorizations are equal. Some are only founded on issuing decisions or recommendations, while others are important “weapons” in the hands of the controller, as they may entail not adopting a budget or its final financial statement, which may have serious consequences that will be discussed later in the article.

### **Documentary and control in the field; control of legality and purposefulness**

The criteria for the first classification is the method by which it is done. Documentary control is performed by the controller at their place of employment by controlling agreements, bills, accounts and other financial documents.<sup>10</sup> Conversely, control in the field is performed at the body that is entrusted with budgetary resources or state property and it is performed on the

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<sup>7</sup> Anđelković, M. (2010). *Budžetsko pravo*. Niš: Faculty of Law, 88.

<sup>8</sup> *Ibid.*, 89

<sup>9</sup> Paović Jeknić, G. (2000). *Budžetska kontrola – jugoslovensko i italijansko pravo*. Podgorica: University of Montenegro, 104.

<sup>10</sup> Anđelković, M. (2010). *Op. cit.*, 89.

spot.<sup>11</sup> The combination of these two methods is possible by inspecting the documentation gathered in the field in the offices of the controller. The control of legality is the evaluation of the compliance of acts and activities with the constitution, laws and by-laws, while the control of purposefulness is the evaluation of the compliance of acts and activities with the public interest.<sup>12</sup>

### Precursory and subsequent control

The criteria for this classification is the time of performing control. Precursory control is conducted before budgetary resources are spent. This type of control enables the authorizes body to approve financing from the budget after it has been established that the financing is founded on regulations.<sup>13</sup> For the financial controller to give approval, certain conditions must be met, such as the availability of budgetary credit, whether the act on managing the resources is lawful and whether it is purposeful.<sup>14</sup> Subsequent control is conducted after payments and the spending of resources, thus, there is no possibility of preventing harmful consequences. However, ex-post control may initiate damage compensation procedures or the undertaking of appropriate criminal, disciplinary, or political measures.<sup>15</sup> As a rule, this type of control is conducted during the examination of the final financial statement of the budget<sup>16</sup> by the parliament.

### Internal and external control

The criteria for this classification is the relationship between the controlling authority and user of budgetary resources. Internal control is conducted within the body utilizing budgetary resources, while external control is

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<sup>11</sup> Anđelković, M. (2018). *Javne finansije i finansijsko pravo*. Niš: Faculty of Law, 355.

<sup>12</sup> Dimitrijević, P. (2019). *Upravno pravo*. Niš: Medivest, 350.

<sup>13</sup> Vladislavljević, V., Pešić, H. (2018). Budžetska procedura u Republici Srbiji – izrada, donošenje i usvajanje završnog računa budžeta. *Oditor*, 2 (4), 93–103.

<sup>14</sup> Paović Jeknić, G. (2000). *Budžetska kontrola – jugoslovensko i italijansko pravo*. Podgorica: University of Montenegro, 83.

<sup>15</sup> Anđelković, M. (2018). *Javne finansije i finansijsko pravo*. Niš: Faculty of Law, 355.

<sup>16</sup> The final budget is created at the end of the fiscal year and the bodies that implemented the budget justify the revenue and expenditures before the representative body based on it. See: Gorčić, J., Anđelković, M. (2005). *Javne finansije, finansijsko pravo i ekonomija javnog sektora*. Niš: Pelikan print, 494.

conducted by entities outside the body utilizing budgetary resources. This type of control can relate to controlling the realization of defined goals as well as controlling the effects of the budget.<sup>17</sup>

Pursuant to Article 80 of the Law on the Budgetary System:<sup>18</sup>

“...internal financial control in the public sector includes: financial management and control at the bodies utilizing public resources; internal revision at the bodies utilizing public resources and harmonization and coordination of financial management and control and internal revision conducted by the Ministry of Finance, that is, the Central Harmonization Unit.”

### **Control of order-issuing entities and accountable entities**

The tasks related to implementing a budget are conducted by two types of entities – order-issuing entities and accountable entities. Order-issuing entities are those entities with the authority to manage state property, acquire state revenue and independently decide on the allocation of the revenue provided to them by the budget.<sup>19</sup> These functions are typically performed by directors of administrative bodies, that is, ministers and secretaries. Conversely, accountable entities are persons within bodies that are entrusted with the direct management of specific resources and state property.<sup>20</sup> They only execute the directives of the order-issuing entity and cannot independently allocate resources; most often, these are directors of accounting and financial affairs within administrative bodies. Regarding the order-issuing entities, the legality and purposefulness of the use of the available budgetary resources is controlled; regarding the accountable entities, how they managed the entrusted resources and whether they complied with legal norms is controlled.<sup>21</sup> The liability for accountable bodies can be criminal and disciplinary, while the liability for order-issuing bodies is of a political nature and is based on dismissal from office, which most commonly happens during a review of the final budget.

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<sup>17</sup> Gorčić, J., Anđelković, M. (2005). *Javne finansije, finansijsko pravo i ekonomija javnog sektora*. Niš: Pelikan print, 495.

<sup>18</sup> *Official Gazette of the RS*, no. 54/2009, 73/2010, 101/2010, 101/2011, 93/2012, 62/2013, 63/2013–amd., 108/2013, 142/2014, 68/2015 – other law, 103/2015, 99/2016, 113/2017, 95/2018, 31/2019, 72/2019, 149/2020, 118/2021 and 118/2021 – other law.

<sup>19</sup> Gorčić, J., Anđelković, M. (2005). *Javne finansije, finansijsko pravo i ekonomija javnog sektora*. Niš: Pelikan print, 493.

<sup>20</sup> *Ibid.*

<sup>21</sup> Anđelković, M. (2010). *Budžetsko pravo*. Niš: Faculty of Law, 90.

## ADMINISTRATIVE BUDGET CONTROL

Administrative bodies have a very important role in the creation and adoption of a budget. Namely, the Constitution of the Republic of Serbia,<sup>22</sup> in Article 136, prescribes that public administration shall be performed by ministries, which are a constitutive part of the Government, and the Government proposes the budget and final financial statement to the National Assembly.<sup>23</sup>

Administrative control of the budget is based on a hierarchical foundation. It is a type of control where the higher-order administrative body controls the acquisition and expenditure of budgetary resources by the subordinate body.<sup>24</sup> This is an aspect of an administrative control of administration, given that a higher administrative body controls the activities of a lower body based on appropriate authorization.<sup>25</sup> However, this raises the question of how the highest-order administrative bodies are to be controlled, as one of the foundational principles of budget control unequivocally stipulates that all bodies and persons that participate in the process of implementing the budget must be controlled. For this reason, the highest administrative bodies undergo internal controls by the Ministry of Finance.<sup>26</sup>

Two basic models of administrative budget control are recognized in theory. The first is applied in continental Europe, where administrative control is performed either by the ministry of finance or a body within the ministry; most often, the type of control is a precursory control of legality. The other model is applied in Great Britain, the Netherlands, and the Scandinavian countries and the focus is on decentralizing financial control by the ministry, without a detailed precursory control.<sup>27</sup> In Serbia, Art. 3 of the Law on Ministries<sup>28</sup> stipulates, among other things, that:

“The Ministry of Finance shall perform state administration activities that relate to the budget control of all budgetary resources of the Republic of Serbia, territorial autonomy and local self-governance and organization of compulsory social insurance and public companies.”

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<sup>22</sup> *Official Gazette of the RS*, no. 98/2006, 115/2021 and 16/2022.

<sup>23</sup> Stojanović, D. (2014). *Ustavno pravo*. Niš: Faculty of Law, 469.

<sup>24</sup> Anđelković, M. (2018). *Javne finansije i finansijsko pravo*. Niš: Faculty of Law, 356.

<sup>25</sup> Dimitrijević, P. (2019). *Upravno pravo*. Niš: Medinvest, 358.

<sup>26</sup> Anđelković, M. (2010). *Budžetsko pravo*. Niš: Faculty of Law, 90.

<sup>27</sup> Anđelković, M. (2018). *Javne finansije i finansijsko pravo*. Niš: Faculty of Law, 356–357.

<sup>28</sup> *Official Gazette of the RS*, no. 128/2020.

The basic deficiency with this type of control is the lack of independent control. Namely, as the administration controls itself and as there is no separation, independence and autonomy of the subjects to control,<sup>29</sup> it is justified to ask whether the subject of control will disclose the observed irregularities and sanction the controlled subject. In the process of modernizing the state, which unequivocally affects the administration, it is necessary to realistically assess the existing conditions because, otherwise, establishing a high degree of responsibility for expending budgetary resources would be a difficult goal to achieve.<sup>30</sup>

### INSTITUTIONAL CONTROL

This type of controlled is performed by institutions external to administrative bodies. Because it is performed by institutions independent of administrative bodies, this type of control enables an objective and unbiased control of the correct and legal management of the budget, meaning that it does not have the same deficiencies that administrative control does. As institutional control is independent, external and autonomous, the bodies conducting it have the option of call to account all persons that participate in the implementation of the budget, whether it be an order-issuing or accountable entity, and even control the minister of finance.<sup>31</sup> Precisely for these reasons, in theory, this type of control is considered to be the most successful and most efficient.

Significant progress in this field was made in 1977, when the Lima Declaration was adopted at the IX Congress of the International Organization of Supreme Audit Institutions (INTOSAI)<sup>32</sup> held in Lima. The general directives of this declaration stipulate that:

“Audit is not an end in itself but an indispensable part of a regulatory system whose aim is to reveal deviations from accepted standards and violations of the principles of legality, efficiency, effectiveness and economy of financial management early enough to make it possible to take corrective action in individual cases, to make those accountable accept responsibility,

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<sup>29</sup> Dimitrijević, P. (2019). *Upravno pravo*. Niš: Medinvest, 360.

<sup>30</sup> Dimitrijević, M. (2017). *Modeli javnog budžetiranja*. Niš: Faculty of Law, 49.

<sup>31</sup> Paović Jeknić, G. (2007). *Budžetsko pravo*. Podgorica: Faculty of Law, 135.

<sup>32</sup> This organization was founded in 1953 in Havana, with the purpose of increasing efficiency, coordination, and cooperation of national auditing institutions, exchange knowledge, and enhance national cooperation.

to obtain compensation, or to take steps to prevent – or at least render more difficult – such breaches.”<sup>33</sup>

Multiple types of audits are contained within this declaration: pre- and post-audits, internal and external audits, and legality, regularity, and performance audits. With pre-audits, no budget expenditures can be made before a controlling body determines the legality, while post-audits are a type of control after the activities of order-issuers and accountable entities have been carried out and it is required for a review of the final financial statement of the budget and annual financial reports of units of local self-government.<sup>34</sup>

Internal audit services are established within government bodies, while external audit services are not part of the organization structure of the entity being audited but are performed by supreme audit institutions. They are tasked with informing the parliament about: the reliability of public-sector financial reports, including public companies; the compliance of business operations or transactions with laws and regulations; the economy, efficiency, and effectiveness<sup>35</sup> with which public resources were used for the realization of governmental programs and activities.<sup>36</sup> There are three models of external audits and those are supreme audit institutions organized on the Westminster model, the Judicial model (so-called Napoleonic model) and the Collegiate model. In theory, it is postulated that budget control examines legality but not the purposefulness, thus, a correctly issued order by the order-issuer shall not be held to account by budget control. Because purposefulness is also important for a functional system of public finances, budgetary audits are instituted to fill in this gap.<sup>37</sup> Internal audits can manifest in several ways: an audit of the correctness of procedure, an audit of efficiency, an audit of economy, an audit of effectiveness and an audit of plans.<sup>38</sup>

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<sup>33</sup> INTOSAI. *The Lima Declaration on Auditing Precepts, General*. Available at: [http://gsr-rs.org/static/uploads/standardi/ISSAI-1\\_cyr.pdf](http://gsr-rs.org/static/uploads/standardi/ISSAI-1_cyr.pdf), retrieved on September 8, 2022.

<sup>34</sup> Anđelković, M. (2018). *Javne finansije i finansijsko pravo*. Niš: Faculty of Law, 359.

<sup>35</sup> Economy, efficiency, and effectiveness make up the 3E principles. The audit introduced by the Lima Declaration is regarding this principle. The audit needs to determine whether the chosen resources were utilized in the most cost-effective manner, whether human resources were economically utilized, and whether the results were the consequence of planned decisions or unplanned circumstances.

<sup>36</sup> Anđelković, M. (2010). *Budžetsko pravo*. Niš: Faculty of Law, 94.

<sup>37</sup> Milojević, I. (2011). Revizija izvršenja budžeta. *Računovodstvo*, 55 (1–2), 81–88.

<sup>38</sup> Stanković, S. (2012). Državna i interna revizija u procesu kontrole budžeta Republike Srbije. *Vojno delo*, 64 (1), 356–366.

In Serbia, a new Law on the State Audit Institution<sup>39</sup> was instituted in 2005; it regulates the competence and organization of the State Audit Institution (hereinafter: the Institution). The Institution is an independent body accountable to the National Assembly. The formation of the Institution was accompanied by numerous issues. First off, the selection of the members of the Council was to be done by May 2006, and it was finished in 2007; then, the rules of procedure of the Institution were to be approved within three months of the formation of the Council and were approved only in 2009.<sup>40</sup> The Institution has a president, vice president, a council, auditing and accompanying services. The Council is made up of five members and the President of the Council, who also serves as the President of the Institution. The main jurisdiction of the Council, whose members' term of office is five years, is the enactment of an annual auditing program and an act which closely regulates the auditing process. The Institution is authorized to conduct three basic audits: an audit of financial reports, an audit of the correctness of activities, and an audit of the success of activities.<sup>41</sup> Art. 5 of the Law on the State Audit Institution determines the competences of the Institution, which includes the following activities:

“...plans and conducts audit, in accordance with this Law; enacts by-Laws and other enactments for purpose of implementation of this Law; submits reports, in accordance with Art. 43 and Art. 44 of this Law; provides views and opinions and other forms of public announcements regarding application and implementation of specific provisions of this Law; when required and in accordance with its capacities, it provides professional assistance to the Assembly, the Government of the Republic of Serbia (hereinafter referred to as: the Government) and other state bodies, with regard to certain significant measures and important projects, in the manner which does not diminish the independence of the Institution; may provide advice to the beneficiaries of public funds; may comment on working drafts of legal texts and other regulations, and may provide opinions on matters related to public finance; may give recommendations for amendments of effective laws, based on information acquired during audit, which have or may have negative consequences or lead to unforeseen results; adopts and publishes auditing standards, related to public funds under audit competencies of the Institution, auditing manuals and other professional publications relevant for the improvement of the

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<sup>39</sup> *Official Gazette of the RS*, no. 101/2005, 54/2007, 36/2010 and 44/2018. – other law.

<sup>40</sup> Lončar, Z. (2012). Administration control by the State Audit Institution. *Teme*, 36 (3), 1301–1318.

<sup>41</sup> Anđelković, M. (2018). *Javne finansije i finansijsko pravo*. Niš: Faculty of Law, 360.

auditing profession; establishes training and examination programme for acquiring titles of State Auditor and Certified State Auditor, organizes the examinations for acquiring auditing titles of State Auditor and Certified State Auditor, and manages the Registry of persons who acquired these titles; establishes the criteria and validates professional titles acquired abroad, within the competence of the Institution; cooperates with international auditing and accounting organizations in the fields related to the public sector accounting and auditing; performs other duties stipulated by the Law.”

## POLITICAL CONTROL OF THE BUDGET

This type of control is conducted by the highest representative body, so it is also called parliamentary control. In theory, there are two systems of parliamentary budget control. The first one is of the French type, which is based on the existence of the Court of Audit, while the second one is of the Anglo-Saxon type and is based on the existence of a supreme controller.<sup>42</sup> The Constitution of the Republic of Serbia clearly stipulates that one of the purviews of the National Assembly is the adoption of the budget and the final financial statement, upon the proposal of the Government. Besides this, the National Assembly decides on taxes and other state levies.<sup>43</sup> Without a final financial statement, it could be argued that the representative body has a right to approve the budget almost without the object of examination.<sup>44</sup> Anđelković states that political control refers to the expired period and is necessarily conducted during the examination and adoption of the final financial statement.<sup>45</sup> However, it should be kept in mind that control also exists in the budget adoption phase, given the fact that ministers may submit amendments that can institute changes in the Government’s proposed budget; this is certainly the biggest test for the Government, as the budget can reveal the program and goals of the Government.<sup>46</sup> Budget planning is also important because expenditures are directly related to the implementation of the program, the program activities, and projects which realize public policy.<sup>47</sup>

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<sup>42</sup> Stanković, B., Damjanović, R., Popović, M. (2018). Oblici nadzora nad javnim rashodima. *Oditor*, 4 (1), 96–109.

<sup>43</sup> Stojanović, D. (2014). *Ustavno pravo*. Niš: Faculty of Law, 358.

<sup>44</sup> Paović Jeknić, G. (2007). *Budžetsko pravo*. Podgorica: Faculty of Law, 153.

<sup>45</sup> Anđelković, M. (2010). *Budžetsko pravo*. Niš: Faculty of Law, 104.

<sup>46</sup> Stojanović, D. (2014). *Ustavno pravo*. Niš: Faculty of Law, 358.

<sup>47</sup> Dimitrijević, M. (2018). Relevantna obeležja savremenog javnog finansiranja. *Annals of the Faculty of Law in Niš*, 57 (81), 103–118.

In the process of considering the final financial statement of the budget, the work of order-issuers and ministers is assessed; in case of negative assessments, ministers and other responsible persons may be reshuffled. Based on the final financial statement, it can be established whether governmental bodies correctly and legally utilized public revenue, that is, whether they acted in compliance with the authority provided to them when the budget was adopted.<sup>48</sup> The parliament needs to be superior in relation to the government in order for the control to be efficient, that a state follows the rule of law, that there are expert and independent institutions that periodically report to the parliament on the implementation of the budget and that those institutions are only accountable to the parliament.

Art. 27 of the Law on the National Assembly<sup>49</sup> of the Republic of Serbia prescribes that:

“The committees shall be established for: consideration of bills and other acts submitted to the National Assembly; carrying out the review of policies pursued by the Government; supervision of the Government’s and other state authorities’ execution of laws and other general acts, and consideration of other matters falling within the competence of the National Assembly.”

There are 19 committees in the National Assembly. Art. 55 of the Rules of Procedure of the National Assembly<sup>50</sup> regulates the activities of the Committee on Finance, State Budget, and Control of Public Spending, which considers the report of the State Auditing Institution and controls the implementation of the republic budget and the accompanying financial plans in regards to the legality, purposefulness, and efficacy of public spending; the Committee submits a report to the National Assembly and proposes measures. This Committee is composed of 17 members, as are most other committees in the National Assembly.

The National Assembly needs to track public spending throughout the entire year. For this to be possible, independent, expert, and objective controlling institutions that report to the National Assembly need to exist. Without independent institutions, budget control by the parliament has no effect, because, in practice, it comes down to voting to approve the budget and the final financial statement.<sup>51</sup> However, besides independent institutions, the parliamentary structure should also be heterogeneous. In situations where more

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<sup>48</sup> Paović Jeknić, G. (2000). *Budžetska kontrola – jugoslovensko i italijansko pravo*. Podgorica: University of Montenegro, 98.

<sup>49</sup> *Official Gazette of the Republic of Serbia*, no. 9/2010.

<sup>50</sup> *Official Gazette of the Republic of Serbia*, no. 20/2012.

<sup>51</sup> Paović Jeknić, G. (2000). *Budžetska kontrola – jugoslovensko i italijansko pravo*. Podgorica: University of Montenegro, 99–100.

than half of the members of parliament belong to one political party, thus the same ratio exists in the government too, control is reduced to mere agreement with the proposition of the government.

## CONCLUSION

Efficient budget control is *conditio sine qua non* for every democratic state. Citizens are interested in knowing how their payments to the state are used. For this reason, it is necessary to establish independent and effective budget control. Different types of budget control have developed over the years to accomplish this, given that flaws were observed in the different methods. Out of all the theoretical methods of control that have been discussed in this paper, the most important one is the division based on the entity performing the control, as it encompasses the other divisions. Additionally, it is clear that the authority of the subject performing the control also depends on the entity subjected to control. Namely, it is not the same whether the order-issuing entity or the accountable entity is being controlled, as the liability of the order-issuer is of a political character, while the accountable entity is legally liable.

As it regards administrative control, the issue is that it is very difficult to secure independent and objective control because one administrative body is controlling another administrative body, although of a lower instance, but this creates suspicion of bias. To resolve this flaw, institutional control by an independent body, like auditing institutions, was instituted. In this domain, significant progress has also been made on the international scale by the adoption of the Lima Declaration. However, the problem that arises here is that even that independent body needs to be established by law and its members need to be selected. In the Republic of Serbia, the members of that body are elected by the National Assembly, as the highest representative body. Yet, that raises questions regarding the true independence of that body.

An identical questions can be raised regarding parliamentary control of the budget. Is it effective and to what extent, given the fact that the parliamentary majority constitutes the government that proposes the budget? In theory, these types of control are well conceived, in a manner where one body would eliminate the deficiencies that exist with the control authority given to another body, however, additional methods that could make budget control more independent and objective could be considered in the future. Objective budget control should be an indispensable element of every state.

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