

# The legal status and supervisory authority of the budgetary controller in Algeria under Executive Decree No. 24-347: Institutional foundations and governance implications

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**Abstract---**This paper explores the legal status and control powers of the Budgetary Controller in the Algerian public financial system under Executive Decree No. 24-347. It discusses the institutional location, legal capacity, professional duty, and responsibility framework of the office in the context of the reform of the public financial management system under Law No. 23-07. The paper locates budgetary control in a wider governance context, focusing on its preventive, corrective, and evaluative character. By prior control, the Budgetary Controller verifies the compliance of expenditure commitments with legislative authorization and budgetary allocations. Subsequent control further enhances accountability by post-execution verification, while appropriateness control helps to align oversight with performance without interfering with management freedom. The paper incorporates Algerian doctrinal literature to situate the development of financial control mechanisms and their effects on administrative transparency and fiscal responsibility. The paper shows that Executive Decree No. 24-347 reinforces the structural role of the Budgetary Controller as a financial legality watchdog and institutional integrity guardian. By improving competencies and procedural guarantees, the Decree further strengthens the Algerian public financial governance system and aligns budget programming and expenditure implementation.

**Keywords---**Budgetary Controller, Public Financial Governance, Financial Legality, Prior Control, Subsequent Control, Appropriateness Control, Public Expenditure Oversight, Administrative Accountability, Algeria.

### **Introduction**

Public expenditure is the tangible form of state power and public policy. By committing expenditures, the State gives effect to the legislative will through administrative action, development schemes, and institutional activities. Therefore, the legality and discipline of public expenditure are not only technical issues but also the basic constituents of fiscal stability, institutional integrity, and public confidence. In contemporary public financial management, control bodies function as institutional safeguards to ensure consistency between authorized appropriations and actual implementation.

In Algeria, the dynamic of financial control is placed within the framework of the overall process of administrative modernization. The law No. 23-07 on public accounting and financial management introduced a new paradigm of legality, responsibility, and procedural complexity in the implementation of expenditures (Law No. 23-07, 2023). In this respect, the Budgetary Controller has a strategic role as an institutional intermediary placed between the authorizing officers and the Ministry of Finance to check the compliance before and after the commitment of expenditures.

The Algerian doctrinal literature is increasingly codifying the concept of financial control as undergoing a structural shift from the verification of formal legality to a global mechanism of risk anticipation and performance management (Ansad, 2024; Maamar, 2022). In the framework of Law No. 23-07, legality is no longer viewed as a mere procedural formality but rather as a strategic means to guarantee fiscal sustainability. In this regard, the Budgetary Controller no longer has the role of the documentary verifier but rather that of the systemic guarantor of budgetary legality.

Preventive control has been empirically linked to lower commitments of irregular expenditure and enhanced integrity in public procurement (Haffar & Rahal, 2024). Executive Decree No. 24-347 encapsulates this trend by establishing competencies, procedural timelines, and normative boundaries delineating the relationship between the Budgetary Controller and authorizing officers. Instead of indiscriminately expanding control, the Decree integrates control into a structure that balances administrative efficiency with strict financial legality and enhances rule-based budget implementation.

The main research question that is explored in this research is: What is the legal status of the Budgetary Controller in Algeria in the context of Executive Decree No. 24-347, and how are the boundaries of supervisory power and legal liability defined in the current public financial system?

This question is particularly relevant in the prevailing context of increasing focus on fiscal transparency and accountability. Research on budget implementation and fiscal accountability has found that in order to ensure effective accountability, it is not only important to ensure the presence of the correct legislative framework but also the autonomy, expertise, and accountability of the accountability institution (Bourawi, 2019; Jabbar, 2024). Further, research on higher financial oversight institutions has found that the credibility of an institution is dependent on the balance between autonomy and responsibility (Dawaer, 2020).

Through the integration of normative legal analysis and contemporary Algerian doctrinal scholarship, this article aims to offer a thorough analysis of the Budgetary Controller's institutional location, legal guarantees, and supervisory practices. The research is strictly framed within the existing legislative framework while locating budgetary oversight within debates on governance reform and public financial modernization.

## **1. Conceptual and Institutional Framework of the Budgetary Controller**

### ***1.1 Normative Foundations and Institutional Positioning***

The legal framework of the Budgetary Controller in Algeria is essentially founded on Executive Decree No. 24-347, which states that "the Budgetary Controller exercises budgetary control as an authority under the dependency of the Minister responsible for the budget" (Executive Decree No. 24-347, 2024). This institutional affiliation is not only hierarchical but also defines the integration of the institution at the structural level of the national financial governance system. By positioning the institution at the Ministry of Finance and not at the administrative bodies to be controlled, the legislator increases objectivity and prevents the risk of institutional subordination to the spending authorities.

The creation of this model of institution is the result of a progressive regulation process. Executive Decree No. 92-414, amended by Executive Decree No. 09-374, originally created the former financial control in a preventive form of legality verification, according to expenditure commitments (Executive Decree No. 92-414, 1992; Executive Decree No. 09-374, 2009). Executive Decree No. 11-381 later organized the financial control services at the central and decentralized administrative level, improving the administrative infrastructure of control (Executive Decree No. 11-381, 2011).

With the enactment of Law No. 23-07, the Algerian public financial system embarked on a new era of modernization, which incorporated the control of legality within a new framework of accountability and performance management (Law No. 23-07, 2023). Article 103 clearly positions the Budgetary Controller within the new framework.

This evolution is interpreted by current Algerian literature as marking a shift from compliance to a type of oversight that is governance-oriented. Financial control is no longer restricted to the check on documents; rather, it has become a structural tool that ensures consistency between the legislative authorization and its implementation (Ansad, 2024). Moreover, research on public procurement oversight has revealed that preventive budgetary verification is a crucial element in ensuring integrity within the spending process (Haffar & Rahal, 2024). The Budgetary Controller can therefore be defined as an institutional intermediary with a legal mandate within the chain of financial implementation. This role ensures compliance with legislative authorization, safeguards budgetary equilibrium, and contributes to the attainment of vertical accountability to the Ministry of Finance.

### ***1.2 Professional Qualification and Merit-Based Appointment***

The legislator has established a merit-based appointment system to ensure professional qualifications in budgetary oversight. Executive Decree No. 11-381 states that Budgetary Controllers are appointed by ministerial order among senior officials

who possess extensive experience in budget management (Executive Decree No. 11-381, 2011). The criterion of seniority takes into account the technical nature of the task involved in expenditure commitment evaluation and regulatory interpretation.

The need for professional experience ensures the continuity of institutions and the mastery of budgetary processes. Academic literature highlights that the effectiveness of oversight is largely contingent on the competency and expertise of oversight agents (Bourawi, 2019). Without professionalization, financial oversight may either become too formalistic or administratively inhibitive.

Executive Decree No. 24-347 has also defined the appointment of Deputy Budgetary Controllers, ensuring seniority and continuity (Executive Decree No. 24-347, 2024). The provision for the appointment of deputies in cases of temporary vacancy ensures continuity in control and prevents leaks in the financial control chain.

Research on sectoral expenditure control has ascertained that professionalized control frameworks enhance the consistency of budget programming and implementation (Harrag, 2019). Similarly, analytical research on budget implementation processes has underlined that institutional expertise enhances procedural efficiency and prevents systemic anomalies (Saïd, 2024).

In this regard, the merit-based appointment system represents a legislative strategy aimed at harmonizing legality verification with administrative efficiency and institutional reliability.

### ***1.3 Rights, Obligations, and Institutional Guarantees***

The legal status of the Budgetary Controller is defined by a harmonious balance between power and responsibility. Article 46 of Executive Decree No. 24-347 states that the Controller must respect professional secrecy (Executive Decree No. 24-347, 2024). By the nature of financial documents and administrative decisions, confidentiality is a basic professional duty that extends beyond the end of service, thus emphasizing the permanent character of the trust relationship. Discipline in procedure is also essential. The Controller must respect the regulatory deadlines and verification procedures.

At the same time, the legislator provides institutional safeguards. Article 30 of Law No. 06-03 obliges the State to protect public officials against threats or aggression related to their duties (Law No. 06-03, 2006). Article 31 further guarantees legal protection in cases of service-related judicial proceedings, provided the fault is not personal or gross. These protections preserve independence while maintaining accountability.

Scholarly debates on the reform of governance emphasize that a good oversight system must be both autonomous and institutionally responsible (Maamar, 2022).

Similarly, scholarly studies on higher financial oversight institutions emphasize that independence is a necessary condition for credibility (Dawaer, 2020). The institutional affiliation of the Budgetary Controller with the Ministry of Finance enhances independence and protects the institution against any pressure from authorizing officers (Executive Decree No. 24-347, 2024).

By this carefully designed system of professional duties and institutional safeguards, the Algerian law system builds a consistent legal status for the Budgetary Controller.

## **2. Legal Responsibility and Accountability Framework**

The supervisory authority delegated to the Budgetary Controller under Algerian law cannot be dissociated from a structured regime of legal responsibility. Supervision, by definition, involves the exercise of discretionary judgment within a regulated legal framework. In order to avoid arbitrariness and at the same time guarantee institutional autonomy, the Algerian legislator has set up a graduated regime of accountability regulating the acts of the Budgetary Controller.

Article 111 of Law No. 23-07 explicitly provides that the Budgetary Controller and deputy controllers incur responsibility for visas issued, opinions rendered, and refusals communicated within the framework of budget execution (Law No. 23-07, 2023). This provision represents a significant normative development. Unlike earlier financial control frameworks that concentrated responsibility primarily on authorizing officers and public accountants, the modern legal regime integrates supervisory actors into the accountability structure.

Scholarly commentary underscores that extending responsibility to oversight authorities enhances systemic coherence and reinforces institutional integrity (Jabbar, 2024). By holding supervisory actors accountable for their decisions, the legislator affirms that budgetary control is not merely advisory but legally binding and consequential.

### **2.1 Administrative Liability**

Administrative liability arises where the Budgetary Controller commits professional misconduct in the exercise of duties. Law No. 06-03, containing the General Statute of the Civil Service, structures disciplinary responsibility into graduated categories according to the seriousness of the fault (Law No. 06-03, 2006).

"Minor" cases of disciplinary misconduct may be punishable by warning or written warning. More serious cases of negligence that impact administrative matters may be grounds for temporary suspension. Gross misconduct, such as violation of confidentiality or failure to disclose material information, is punishable by more serious disciplinary measures, such as demotion or mandatory transfer. The most

serious cases of misconduct, such as illegal benefit or forgery, may be punishable by dismissal.

This graduated system of discipline is based on the principle of proportionality between fault and sanction. There is a scholarly emphasis on the importance of proportionate accountability mechanisms in the reinforcement of deterrence and fairness in administrative systems, as in the case of Algerian public financial control (Bourawi, 2019).

In addition, there is a governance studies perspective that administrative discipline with clearly articulated rules helps to build trust in institutions by making it clear that the oversight power is itself subject to legal rules (Maamar, 2022). In this way, administrative liability has both corrective and stabilizing roles in the public financial system.

### ***2.2 Criminal Liability***

Criminal liability is applicable in cases where the actions of the Budgetary Controller amount to a crime under Anti-Corruption Law No. 06-01 (Law No. 06-01, 2006). Offenses such as bribery, forgery, and unlawful enrichment are considered within the framework of penal measures, leading to judicial prosecution. The inclusion of criminal liability in the oversight framework demonstrates the legislator's commitment to harmonizing financial oversight with overall anti-corruption policies. Studies on oversight of public procurement and financial commitments highlight the importance of ensuring that preventive oversight tools are reinforced by effective sanctioning systems to preserve the credibility of institutions (Haffar & Rahal, 2024).

Criminal liability strengthens the gravity of the oversight role. It highlights the fact that the Budgetary Controller holds a position of trust in the financial execution chain and that any misuse of this trust has specific, enforceable legal implications.

### ***2.3 Institutional Balance Between Independence and Responsibility***

The responsibility regime has to be considered in conjunction with the institutional guarantees provided to the Budgetary Controller. Although Law No. 06-03 provides guarantees for protection against threats and litigation related to service (Law No. 06-03, 2006), these guarantees do not preclude responsibility for illegal acts.

The Algerian doctrinal studies point out that a balance between autonomy and responsibility is necessary for effective oversight bodies (Ansad, 2024). Oversight bodies must be protected from external influence in order to maintain their impartiality, but at the same time, they must be made amenable to a system of accountability to prevent abuse of power.

Research on higher financial oversight bodies in Algeria shows that credibility is achieved through this balance (Dawaer, 2020). When independence is combined with a clear system of responsibility, oversight bodies become more credible and trustworthy to the public.

In this context, the Budgetary Controller represents a hybrid legal status that is both operationally independent and legally responsible, hierarchically subordinated to the Ministry of Finance but functionally separate from the spending agencies.

### **3. Supervisory Authority and Modalities of Budgetary Control**

The supervisory authority of the Budgetary Controller is the functional core of the institution and represents the financial legality in the Algerian public administration. Despite the fact that its legal foundation is based on Law No. 23-07 and regulated by Executive Decree No. 24-347 (Law No. 23-07, 2023; Executive Decree No. 24-347, 2024), its significance extends beyond the legal framework to more general objectives of governance, financial accountability, and transparency.

The Algerian literature on the topic is increasingly concentrating on budgetary control as an integrated mechanism of governance and not only as a procedural filter of legality (Ansad, 2024; Maamar, 2022). In this context, the Budgetary Controller is the structural guarantee of consistency between legislative authorization, budget programming, and expenditure execution.

#### **3.1 Legislative and Regulatory Foundations of Supervisory Authority**

The necessary powers of the Budgetary Controller are provided by Article 103 of Law No. 23-07 (Law No. 23-07, 2023). These powers are:

- Verification of conformity of draft expenditure commitments with applicable legislation and regulation;
- Confirmation of availability of appropriations and financial positions;
- Issuance of visas or reasoned refusals;
- Maintenance of commitment accounting;
- Periodic reporting to the Minister of Finance regarding the status of appropriations and commitments.

Executive Decree No. 24-347 outlines the operational objectives of oversight, including the verification of the sincerity and prudence of budget programming and the detection of potential budgetary risks (Executive Decree No. 24-347, 2024). Analysis of the subject indicates that the consistency of budget programming and commitment verification is a key reforming factor of public financial management in Algeria (Jabbar, 2024). Oversight, in this case, acts as a tool that ensures the

consistency of execution with authorized fiscal programming, thus avoiding any deviations that could affect budgetary equilibrium.

### **3.2 Prior Control: Preventive Legality Verification**

Prior control is the basic modality of budgetary control. It is exercised before the legal commitment of expenditure and is a preventive measure in the chain of financial implementation.

#### **3.2.1 Granting of the Visa**

Draft commitments meeting legal, regulatory, and budgetary requirements are granted a visa by the Budgetary Controller (Executive Decree No. 24-347, 2024). The visa is a juridical certification that the commitment of expenditure is based on legislative authority and justified by available appropriations.

The importance of the visa goes beyond procedural ratification. The visa is a symbol of institutional commitment to legality and financial regularity. Studies on the control of public procurement in Algeria have shown that mechanisms of preventive verification are effective in preventing financial irregularities and improving administrative integrity (Haffar & Rahal, 2024).

The setting of specific deadlines for the granting of the visa is an effort to strike a balance between the stringency of control and administrative efficiency (Executive Decree No. 24-347, 2024). Too much delay may impede public service delivery, while insufficient control may lead to legal non-compliance. The regulatory system aims to strike a balance between these two considerations.

#### **3.2.2 Temporary and Final Refusal**

Where irregularities are noted, the Controller may adopt either a temporary or final refusal. Temporary refusal is applicable in situations involving rectifiable irregularities, for example, in situations where documentation is not complete. This approach ensures that flexibility is not undermined, although the rule of law is upheld. Final refusal occurs where there is a lack of appropriations, lack of legal capacity of the authorizing officer, or failure to address previous observations (Executive Decree No. 24-347, 2024).

Scholarly literature highlights the fact that refusal mechanisms serve as brakes in the system of expenditure, halting illegal commitments prior to causing financial damage (Bourawi, 2019; Ansad, 2024).

#### **3.2.3 Override Mechanism**

Executive Decree No. 24-347 allows the authorizing officer to override the final refusal on a strictly limited basis under personal responsibility and informed decision-making (Executive Decree No. 24-347, 2024).

The override procedure represents a balanced approach between supervisory control and administrative flexibility. Nevertheless, it is strictly prohibited in cases related

to absence of appropriations, illegal budgetary registration, or lack of obligatory documentation. These conditions ensure the integrity of the fundamental legality principles.

Governance-focused scholarship argues that the properly regulated override procedure improves traceability and assumes responsibility (Maamar, 2022). In this regard, the Algerian system incorporates administrative flexibility into the organized accountability framework.

### ***3.3 Subsequent Control: Post-Execution Verification***

Subsequent control applies to financial actions that are not subject to prior visa and takes place through the periodic review of fulfilled commitments (Executive Decree No. 24-347, 2024).

This modality enables the Budgetary Controller to identify irregularities *ex post* and make proposals for corrective actions. It further strengthens institutional learning by pointing out systemic vulnerabilities in the processes of expenditure. Sectoral analyses, especially in the management of public health expenditure, have shown that post-execution verification improves procedural rigor and coherence between planning and implementation (Harrag, 2019). In the same way, analytical analyses of budget implementation procedures have confirmed that mechanisms of retrospective review contribute to financial stability in the long term (Saïd, 2024). Subsequent control, therefore, plays a corrective role that complements preventive control and ensures the consistency of the financial chain of implementation.

### ***3.4 Appropriateness Control: Performance-Oriented Oversight***

Appropriateness control broadens the supervisory horizon from the boundaries of legality to the assessment of rational resource allocation. Although it does not encroach on the management's freedom, it examines whether resource allocation corresponds to institutional goals and budget programming (Executive Decree No. 24-347, 2024).

The literature on transparency and governance reform in the academic community emphasizes that performance-based supervision enhances public accountability by establishing a connection between resource allocation and outcomes (Maamar, 2022; Dawaer, 2020).

By means of semi-annual reporting requirements and risk detection tools, appropriateness control helps to optimize resource allocation in the public sector while respecting the limits of the law.

### 3.5 Synthesis of Supervisory Modalities

Cumulativement, le contrôle antérieur, le contrôle postérieur, et le contrôle d'appropriation constituent une architecture de contrôle intégré dans le système financier public algérien. La vérification préventive réduit les engagements illicites; la vérification post-exécution détecte et corrige les anomalies; le contrôle évaluatif favorise l'utilisation rationnelle et efficace des ressources.

La recherche algérienne doctrinale souligne invariablement que la bonne gouvernance financière repose sur l'articulation de ces modalités et non sur la mise en œuvre d'une seule modalité de contrôle (Ansad, 2024; Jabbar, 2024).

Le Contrôleur Budgétaire apparaît ainsi non seulement comme un vérificateur procédural, mais également comme un gardien structurellement

### Conclusion

The status of the Budgetary Controller in Algeria, as systematized by Executive Decree No. 24-347, is a reflection of the legislative intent to embed financial legality as a structural element of public administration (Executive Decree No. 24-347, 2024). The reform process leading to the enactment of Law No. 23-07 and the supporting legal framework illustrates a dynamic process of progressive change from verification to integrated financial management (Law No. 23-07, 2023).

The analysis conducted in the course of this research has established that the Budgetary Controller functions in a carefully balanced institutional equilibrium. On the one hand, there is the preventive supervisory power, essentially exercised through prior control and the issuing or refusing of the visa. On the other hand, there is a regime of accountability, structured to include administrative and criminal responsibility under Law No. 06-03 and Law No. 06-01 (Law No. 06-03, 2006; Law No. 06-01, 2006).

From a governance perspective, Algerian doctrinal scholarship consistently emphasizes that modern financial oversight must transcend formal compliance and incorporate risk anticipation, performance evaluation, and transparency enhancement (Ansad, 2024; Maamar, 2022). The integration of appropriateness control into the supervisory framework reflects this orientation. By evaluating the coherence between programming, commitment, and execution, the Budgetary Controller contributes not only to legality but also to rationalization of public expenditure.

Preventive control, especially in public procurement and expenditure commitment, has been pinpointed as a critical parameter in minimizing irregularities and promoting institutional integrity (Haffar & Rahal, 2024). Post-execution verification systems, as a complementary approach, promote procedural compliance and facilitate institutional learning (Harrag, 2019; Saïd, 2024).

The override procedure exemplifies the legislator's effort to balance supervisory authority with administrative discretion. Although flexibility in management is maintained under specific conditions, the application of strict exclusions ensures the protection of fundamental legality principles. Literature on governance emphasizes that structured override procedures improve traceability and responsibility, rather than undermining oversight (Maamar, 2022).

Moreover, the guarantee of protection afforded to the Budgetary Controller enhances independence and ensures accountability. Studies on oversight institutions in Algeria have found that credibility is achieved through the synergy of autonomy and accountability (Dawaer, 2020). The legal framework that regulates the Budgetary Controller is consistent with this approach in that it provides a balance between protection from outside interference and a graduated liability system.

In conclusion, the Budgetary Controller represents an integrated institutional approach that integrates the control of legality in a preventive manner through prior verification, the control of legality in a corrective manner through subsequent verification, and the control of appropriateness in an evaluative manner through appropriateness control. This is further reinforced by a regime of accountability that is structured to cover both disciplinary and penal responsibility, and independence of institutions is ensured by legal provisions.

This institutional model places the Budgetary Controller at the center of the Algerian public financial system as a stabilizing element. The institution is responsible for ensuring the consistency of legislative authorization and implementation, and for improving vertical accountability in the Ministry of Finance.

The integration of this legal status through Executive Decree No. 24-347, therefore, plays a major role in the modernization of the public financial governance system in Algeria. Through the definition of competencies, procedures, and accountability, the legislator is convinced that good financial management is essential for good public governance.

Finally, the efficiency of this strategy not only depends on the definition of norms but also on the professionalization and integration of the oversight system into the governance reform process. The Algerian experience, therefore, demonstrates that good budgetary management is a legal necessity as well as a governance imperative in the management of public finances.

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