

COURT OF ACCOUNTS – A LEGAL AND ANALYTICAL STUDY IN LIGHT OF THE ALGERIAN CONSTITUTIONAL AMENDMENT OF 2020 AND PREVIOUS CONSTITUTIONAL REFORMS

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Abstract

Public funds constitute a fundamental pillar for the survival and progress of the State. Hence, the State ensures their protection by entrusting supervisory institutions, foremost among them the Court of Accounts. This institution has been granted a distinctive constitutional status, reflected in its supervisory role over public finances to guarantee sound management and to combat the misappropriation of public funds, thereby ensuring transparency and efficiency. The role of the Court has evolved gradually throughout the successive Algerian constitutions: it moved from a judicial supervisory character to an institutional dimension, and later to a new functional scope established by the 2020 constitutional amendment, which entrusted it with evaluative functions in addition to ex-post oversight. This study seeks to analyse the constitutional role of the Court of Accounts in safeguarding public funds by tracing its development in previous constitutions and examining its position under the 2020 Constitution, in an attempt to assess the extent of the effective implementation of its prerogatives in practice.

Keywords: Court of Accounts, Legal Status, Public Funds, Ex-post Oversight, Constitution

Introduction

Public funds constitute the fundamental pillar of the State in achieving its economic, social, and political advancement. Their protection, therefore, is a top priority to ensure the State's survival, continuity and progress. To this end, the State entrusts its bodies and institutions with this essential mission, foremost among them the Court of Accounts, which was established by the legislator as a constitutional oversight institution entrusted with the ex-post control of public funds.

In this regard, the Court of Accounts has acquired a significant constitutional status aimed at safeguarding public funds from mismanagement and illegal use of it across all state entities and institutions, whether administrative or commercial in nature. This is achieved through the exercise

of ex-post oversight over public assets and methods of financial management, with the ultimate goal of improving institutional performance and ensuring the optimal use of public resources in accordance with legal rules and ethical principles linked to good governance.

Since its first appearance in the 1976 Constitution up to the 2020 (**Official Journal**, 2020) constitutional amendment, the Court of Accounts has consistently attracted the attention of the constitutional framer, being regarded as a safeguard against financial and administrative deviations that public authorities may commit in relation to public funds.

Accordingly, the constitutional framer has continuously sought to endow the Court of Accounts with numerous legal guarantees, in order to secure its effective independence—an indispensable condition for the full exercise of its constitutional mandate and the achievement of the intended effectiveness in the protection of public funds. Thus, the Court of Accounts has undergone gradual development in constitutional texts prior to the 2020 reform: it initially assumed a judicial supervisory role, later acquired an institutional dimension, and, pursuant to the 2020 constitutional amendment, was vested with a new functional scope extending beyond ex-post oversight to include evaluative functions. This expansion of its mandate positions the Court as an active and effective partner in ensuring the sound management of public finances.

This study aims to provide a legal and analytical reading of the role of the Court of Accounts in protecting public funds, by tracing this role in the constitutions preceding the 2020 constitutional amendment, and then examining its role under the latter amendment, in an attempt to assess the effectiveness of the Court of Accounts within this framework.

Accordingly, and based on the constitutional trajectory of the Court of Accounts before and after the 2020 constitutional amendment, the following research question arises: To what extent have the powers granted to the Court of Accounts under the constitutions prior to the 2020 amendment, as well as under the most recent amendment, been effectively implemented in practice?

To answer this question, we have chosen to divide the study into two main sections:

- The first section: The legal status of the Court of Accounts in the constitutions preceding the 2020 constitutional amendment.
- The second section: The legal status of the Court of Accounts in the 2020 constitutional amendment.

Section One: The Legal Status of the Court of Accounts in the Constitutions Prior to the 2020 Constitutional Amendment

Following Algeria's recovery of its national sovereignty, the State began to consider the organization of its institutions, starting with the Ministry of Finance, given the vital role of this body in achieving the economic, social, and political objectives necessary for comprehensive development. In this regard, Decree No. 63-127 of 19 April 1963, concerning the organization of the structures of the Ministry of Finance (**Official Journal**, 1963, Issue 23, p. 357), was promulgated. Article 3 of this decree established the Court of Accounts as one of the structures under the authority of this Ministry.

Subsequently, this Ministry, along with others—such as the Ministries of Trade, Industry, and Energy—was abolished, and a new Ministry of National Economy was created. The tasks previously

assigned to the abolished ministries were transferred to the newly established ministry by virtue of Decree No. 63-326 (**Official Journal**, 1963, Issue 63, pp. 879) on the establishment of the Ministry of National Economy.

This development gave rise to divergent views concerning the necessity of creating a body entrusted with financial oversight. Some proposed the establishment of a chamber within the Supreme Judicial Council dedicated to this task, while others advocated for the creation of an independent body to supervise public finances (**Zegdur**, 2011, pp. 159–160). In 1968, a recommendation issued by municipal mayors called for the creation of the Court of Accounts. At that time, however, the Economic and Social Council was responsible for ex-post oversight of the accounts of national enterprises and for reporting on them to the government. This arrangement continued until 1976. Yet, in light of the shortcomings affecting the performance of this Council in the field of financial oversight, the Algerian legislator eventually adopted the second view, which recommended the creation of an independent body to exercise ex-post control over public funds (**Kohl Rass**, 2021, p. 96). Consequently, the Algerian National Charter was promulgated.

Oversight was regarded as a fundamental function for building the socialist state and ensuring the proper and harmonious functioning of its institutions (**Official Journal**, 1976, Issue 61). It was also considered an effective tool for protecting society and its wealth from any form of infringement. Subsequently, the 1976 (**Official Journal**, 1976, Issue 94) Constitution was enacted, representing the first cornerstone for the establishment of the Court of Accounts, which later materialized through subsequent constitutional amendments. During this process, the Court underwent numerous modifications and reforms dictated by the political and economic circumstances experienced by the country, which influenced the scope of its supervisory role—sometimes expanding and at other times narrowing—depending on the general policy of the state, as will be explained below.

First: Under the 1976 Constitution

The 1976 Constitution explicitly enshrined the principle of financial oversight by dedicating Chapter V to this function under the title “Oversight Function.” It expressly established the Court of Accounts as a body entrusted with ex-post control of all expenditures carried out by state entities (both central and local), including the party and all types of socialist institutions (**Constitution of Algeria**, 1976, art. 190). Moreover, the 1976 Constitution obliged the Court of Accounts to submit an annual report to the President of the Republic, while leaving it to the law to regulate the organization and functioning of the Court, as well as to define the sanctions it may impose.

However, despite its relatively recent adoption, this Constitution was subject to several amendments—in 1979, 1980, and later in 1988—due to the political and legal reform movements aimed at consolidating the legal foundations of the state (**Barakat**, 2009/2010, p. 55). Among these, the 1980 amendment is particularly significant, as it involved revising Article 190 of the 1976 Constitution relating to the establishment of the Court of Accounts. The provision raised a legal issue, as it confined the Court’s supervisory mandate to ex-post control over public expenditures alone: “A Court of Accounts is hereby established and entrusted with ex-post oversight of all public expenditures of the State ...” Such limitation ran contrary to the requirements of effective oversight over public finances, which must necessarily encompass both expenditures and revenues, as together they constitute the state’s general budget. This restriction had two major consequences: first, it exposed public funds to corruption by excluding revenues from post-audit review; and second, it

allowed those who manipulated state revenues to escape liability, given the binding nature of the principle of legality of crimes and penalties.

Thus, the 1980(**Official Journal**, 1980, Issue 3, p. 43) constitutional amendment was enacted, and pursuant to its Article 190, Article 190 of the 1976 Constitution was amended as follows: “*A Court of Accounts is established, entrusted with overseeing the finances of the State, the Party, local communities, and all types of socialist institutions.*” In this respect, the constitutional legislator replaced the phrase “*public expenditures of the State*” with “*State finances,*” which naturally encompasses both expenditures and revenues.

Subsequently, Law No. 80-05 of 10 March 1980 (**Official Journal**, 1980, Issue 10) was promulgated, being the first law to regulate the prerogatives and methods of operation of the Court of Accounts. It conferred upon the Court the power of financial oversight over all entities that utilize public funds in their activities, and also granted it other powers of both judicial and administrative nature (**Law No. 80-05**, Art. 39).

With regard to its judicial function, the Court of Accounts played an important role mainly in reviewing the administrative accounts submitted by authorizing officers and public accountants, ruling on the financial liability of accountants proven at fault, who were sanctioned by monetary fines under its decisions—decisions subject to appeal (**Law No. 80-05**, Art. 43). Before the Court itself. It also issued acquittals and examined appeals lodged against ministerial or administrative decisions relating to accounts (both receivable and settled) (**Law No. 80-05**, Art. 39, paras. 3 & 6)

As for its administrative powers, the Court of Accounts worked on evaluating the actual performance of entities under its supervision in the field of financial management, in order to identify shortcomings and address them with the aim of improving financial and accounting practices. It was also empowered to propose disciplinary sanctions against agents found guilty of negligence, to be enforced by the competent authorities. Furthermore, if it discovered offenses affecting public funds, it prepared a case file and referred it to the Minister of Justice for appropriate legal action. (**Law No. 80-05**, Art. 53, paras. 1–3)

In addition, under Law No. 80-05, the Court of Accounts performed advisory functions on draft laws concerning the settlement of the general budget and requests for financial restructuring of socialist enterprises, and also expressed its opinion on issues and cases submitted to it by the President of the Republic. (**Law No. 80-05**, Arts. 8–9)

Although the 1976 Constitution considered the Court of Accounts an important constitutional body in the field of ex post control over the management of public funds—thereby introducing a new form of financial oversight over the activities of public entities, namely judicial oversight, which differs from other forms of control known in Algerian law—and although Law No. 80-05 granted the same Court broad supervisory powers of both administrative and judicial nature over the State and its subordinate entities in managing public funds regardless of their legal status, and although the constitutional amendment of 1980 further consolidated this role, the novelty of this experience, combined with the nature of the prevailing political and economic system at that time (the socialist system), which restricted the emergence of such oversight, as well as the Court’s lack of material and human resources, rendered the role of the Court of Accounts limited.

Secondly: Under the 1989 Constitutional Amendment

The constitutional amendment of 1989 (**Official Journal**, 1989, Issue 9, p. 234) enshrined Algeria's transition to a market economy and a multi-party system that upholds democracy. This shift was expected to strengthen the legal status of the Court of Accounts and reinforce its prerogatives, in contrast to authoritarian systems that confine its supervisory role within the limits allowed by the ruling authority. Accordingly, the Court of Accounts was once again entrusted under this amendment with ex post control over State funds and public services (1989 Constitutional Amendment, art. 160), in addition to the preparation of an annual report submitted to the President of the Republic (**Souigat**, 2016, p. 2)

In application of the provisions of this Constitution, Law No. 90-32 of December 4, 1990, relating to the exercise of oversight by the Court of Accounts (**Official Journal**, 1990, Issue 53, p. 1690), was enacted. This law abolished the Court's judicial powers (**Hahha**, 2012/2013, p. 542), so it no longer had the authority to impose sanctions itself, but was limited to filing petitions before criminal courts after issuing warnings to offenders or notifying the Minister of Finance (**Law No. 90-32**, Articles 59–67). This transformation made it an administrative rather than a judicial body, as it became composed of sections instead of chambers, and its members no longer held the status of judges (**Baali & Abou El-Ala**, 2003, p. 60). Its administrative powers were also reduced, excluding public economic enterprises and public industrial and commercial institutions from its jurisdiction (**Hahha**, 2012/2013, p. 542).

Due to the numerous criticisms directed at this legislation—namely the 1990 constitutional amendment and Law No. 90-32—the Court of Accounts was reorganized in 1995 by Ordinance No. 95-20 of July 17, 1995 (**Official Journal**, 1995, Issue 39, p. 3). This ordinance restored all of the Court's powers (**Ordinance No. 95-20**, Article 3) and expanded its supervisory scope to include all public funds, regardless of their legal characterization (**Ordinance No. 95-20**, Articles 7 & 9). Ordinance No. 95-20 therefore redefined the distribution of the Court's competences, designating it as the supreme institution of financial oversight, endowed with broader judicial and administrative functions, as well as sanctioning authority. Its missions expanded from compliance auditing to include performance and management auditing, in line with the legislator's broader conception of financial oversight exercised by the Court of Accounts (**Azza**, 2014/2015, pp. 340–341).

Following this, Presidential Decree No. 95-377 (**Official Journal**, 1995, Issue 72, p. 5) was issued, establishing the internal regulations of the Court of Accounts pursuant to Article 37 of Ordinance No. 95-20, in order to organize the Court's new role in light of the provisions of this ordinance.

Third: Under the 1996 Constitutional Amendment

In 1996, a new constitutional amendment was enacted (**Official Journal**, 1996, Issue 76, p. 6), under which the Court of Accounts was re-established with the same provisions as the 1989 constitutional amendment (Art. 170, Constitutional Amendment, 1996). A new policy aimed at combating corruption was adopted, which also led to the amendment of the law governing the functioning of the Court of Accounts, namely Ordinance No. 95-20, whose provisions were not in line with the 1996 constitutional amendments. The latter established and consolidated the principle of judicial duality, leading to the promulgation of Ordinance No. 10-02 (**Official Journal**, 2010, Issue 50, p. 4), amending and supplementing Ordinance No. 95-20.

This ordinance subjected the management of shares of companies, institutions, and bodies, regardless of their legal status, in which the State, local authorities, institutions, or other public

companies or bodies hold, either jointly or individually, a majority contribution of the capital or a dominant decision-making power (Art. 8 bis, **Ordinance** No. 10-02, 2010), to the oversight of the Court of Accounts. At the same time, however, it exempted certain State bodies from such oversight, such as the Bank of Algeria (Art. 8, para. 2, **Ordinance** No. 10-02, 2010). In reality, no justification was found for this exemption, particularly since the 1996 constitutional amendment came during a period when Algeria experienced significant financial corruption, especially within the banking sector.

Furthermore, the Court of Accounts was granted the power to propose disciplinary sanctions against (Art. 27 bis, **Ordinance** No. 10-02, 2010) those proven to have wasted public funds through negligence. As for acts that constitute criminal offenses, in such cases the Court of Accounts refers the file to the territorially competent Public Prosecutor for prosecution, while also notifying the Minister of Justice (Art. 91, para. 1, **Ordinance** No. 10-02, 2010).

Accordingly, the constitutional amendment of 1996 restored to the Court of Auditors its supervisory role over public funds and reinstated its judicial and administrative powers that had been withdrawn from it under the constitutional amendment of 1989 by virtue of Law No. 90-32. It thus reaffirmed the constitutional protection of this body, enabling it once again to carry out its crucial supervisory functions for the protection of public funds.

Fourth: Under the 2016 Constitutional Amendment

The constitutional amendment adopted in 2016 (**Official Journal**, 2016, Issue 14) reaffirmed the principle of the independence of the Court of Accounts, expanding its prerogatives to include ex-post control over the finances of the State, local authorities, public institutions (**Court of Accounts**, n.d.), as well as state-owned commercial capital, which had previously been limited to local communities and public administrations. It was also entrusted with the mission of contributing to the development of good governance and transparency in the management of public funds (**Law No. 16-01**, art. 192), in line with the great importance attached by the 2016 constitutional amendment to local and sustainable development. In this regard, the constitutional legislator introduced new provisions dealing with issues of local development and the elimination of disparities between regions—referred to as “regional inequalities”—while emphasizing the need to build a diversified and integrated economy and protect it against corruption (**Law No. 16-01**, art. 9, paras. 5–7). Furthermore, the amendment addressed the issue of safeguarding the future of coming generations by stipulating the rational use of natural resources (**Law No. 10-02**, art. 19).

Within the framework of the Algerian legislator’s policy aimed at involving the public sector in achieving development through its guidance and by improving its management mechanisms in order to enhance performance, the legislator enacted Organic Law No. 18-15 (**Official Journal**, 2018, Issue 53, p. 9) on Finance Laws, which replaced Organic Law No. 84-17 (**Official Journal**, 1984, Issue 28, p. 1040). The latter was no longer adequate to meet the requirements of the new stage undertaken by Algeria in the field of development, which demanded financial reform. This reform materialized in the promulgation of Organic Law No. 18-05, previously mentioned, which embodies the principles of governance in the management of public finances in Algeria. The new law also introduced the concept of “asset accounting,” allowing for a precise and accurate understanding of the State’s financial situation and assets (**Saba & Ben Moussa**, 2020, p. 274), thereby facilitating the oversight mission of the Court of Accounts. In addition, the Court was entrusted with the

responsibility of preparing an annual report to be submitted to the President of the Council of the Nation, the President of the National People's Assembly, and the Prime Minister, whereas previously it was only submitted to the President of the Republic (**Law No. 16-01**, art. 192, para. 2). Consequently, the Court of Accounts has become one of the institutions in the fight against corruption, a development influenced by international standards advocated by INTOSAI* and its regional organizations, as well as by the twinning programs undertaken by the Court of Accounts to improve its supervisory role (**Kahl Ras**, 2020, p. 105).

Section Two: The Legal Status of the Court of Accounts in the 2020 Constitutional Amendment

The 2020 constitutional amendment strengthened the legal status of the Court of Accounts (**Constitutional Amendment**, 2020, arts. 212–214) by explicitly enhancing its legal framework. Its status was elevated from being one of the administrative bodies to becoming a supreme oversight institution, thereby granting it a significant position as an independent constitutional body. This independence enables it to present accounts and conduct inquiries with full transparency within the framework of public finance oversight, reaffirming its role in promoting governance and the sound management of public funds.

This enhanced legal standing is also reflected in the expansion of its supervisory functions, both in terms of the types of public institutions subject to its control (administrative or commercial) and the scope of such oversight (monitoring of public property and funds), including the management of the general budget (**Constitutional Amendment**, 2020, art. 213), local authorities' finances, and institutions benefiting from subsidies. The Court contributes to combating corruption and strengthening transparency, while also exercising an advisory function. Although its opinions are not legally binding, they hold a significant reference value due to their technical and preventive nature. Furthermore, the Court plays an effective deterrent role in limiting abuses in the use of public funds. All of these elements reflect the Algerian legislator's orientation towards entrenching the principles of transparency, good governance, and accountability.

First: The Legal Status of the Court of Accounts in the 2020 Constitutional Amendment

For the first time, the 2020 constitutional amendment explicitly stipulated that the Court of Accounts is an "independent supreme institution." It was enshrined among the State's oversight institutions, thereby affirming its sovereign legal status—meaning an essential legal safeguard of its independence, particularly from the executive authority and even from other constitutional powers (**Presidential Decree** No. 142-20, art. 199). Furthermore, its supervisory mandate was expanded to cover public property, whereas it had previously been confined to oversight of public funds. This was complemented by the broad authority granted to it to supervise everything of a public nature, whether administrative or commercial. The Court of Accounts' oversight thus extends to the following bodies and institutions (**Henane & Bouab**, 2021, p. 28):

- The State's departments, local authorities, and public institutions and services governed by public accounting rules.
- Companies, institutions, and entities, regardless of their legal status, in which the State, local authorities, institutions, companies, or other public entities hold, either jointly or individually, a majority shareholding or a controlling decision-making power.

- Public shares in companies, institutions, or entities, regardless of their legal status, in which the State, local authorities, public services, or other public bodies hold part of the capital.
- Bodies that manage compulsory insurance and social protection schemes.
- The outcomes of the use of financial assistance granted by the State, local authorities, public services, or any other body, particularly in the form of subsidies, guarantees, or parafiscal charges, regardless of the beneficiary.
- The use of resources collected by entities, regardless of their legal status, that resort to public donations to support humanitarian, social, scientific, educational, or cultural causes, particularly during national solidarity campaigns.

However, the President of the Court of Accounts is appointed by the President of the Republic, which may conflict with the principle of independence enshrined in Article 199 of the 2020 constitutional amendment. It would have been preferable for the constitutional legislator to establish an election mechanism for the appointment of the Court's (**Presidential Decree** No. 142-20, art. 199, para. 3) President as a genuine safeguard of its independence. In addition, the obligation imposed on the Court of Accounts to submit annual reports to the President of the Republic (**Presidential Decree**, 2020, Art. 199, para. 4), It would also affect the principle of the Council's independence, which was supposed to allow it to be the master of its decisions by granting it the authority to impose sanctions it deems appropriate to serve the public interest, primarily aimed at protecting public property and funds. Although, on the other hand, the constitutional founder confirmed in this latest amendment that the organization, functioning, and competencies of the Court of Accounts, as well as the sanctions arising from its investigations, and the fundamental law of its members, are to be regulated by an organic law. This law is superior to ordinary legislation, and some even consider it an extension of the Constitution in terms of binding force, as it concerns the constitutional institutions of the State that form the backbone of the rule of law. Therefore, it constitutes an important guarantee for the Court of Accounts to perform its constitutional duties fully.

However, as of the writing of these lines, the organic law of the Court of Accounts has not been issued to ensure the practical implementation of the amendments introduced in 2020. Consequently, the provisions of Order No. 95-20, dated 17 July 1995, concerning the Court of Accounts, as amended and supplemented by Order No. 10-02, remain in force. This indicates a lack of alignment between these orders and the new constitutional amendments, which naturally leads to the suspension or, at the very least, the difficulty of carrying out the Council's duties due to the absence of legal texts clarifying its new legal framework.

It is worth noting, however, that the Algerian legislator issued Law No. 23-07, dated 25 June 2023, concerning public accounting and financial management (**Official Journal**, 2023, No. 42, p. 4), which repealed Law No. 90-21 on public accounting (**Official Journal**, 1411, No. 35, p. 1131). Its aim was to modernize public accounting to ensure optimal implementation of state programs and align with the country's new economic orientation. This development also contributes to more effective control over the state budget by enhancing the efficiency of public bodies and institutions, as well as providing a clear picture of the accounting and financial status of public institutions and entities (**Saïgi & Nassir**, 2024, p. 689), thereby facilitating the oversight tasks of the Court of Accounts.

The Algerian legislator also issued Executive Decree No. 24-90 on February 22, 2024, which defines the content and modalities for the application of public accounting (**Official Journal**, 2024, No. 15, p. 16). This decree introduced new mechanisms to ensure the optimal implementation of Law No. 23-07, thereby achieving a more transparent and effective financial governance. This guarantees the independence of oversight bodies and ensures precise control over the execution of financial operations in accordance with the applicable laws (**Majn**, 2025, p. 1108).

Our reading of this legal renewal in the field of public accounting is that it reflects the Algerian legislator's policy of prevention being better than cure, by striving to renew the legal framework of public accounting and incorporating legal mechanisms that ensure the proper management of public funds and their protection from corruption. At the same time, it facilitates oversight of this management to achieve the state's developmental objectives. However, the absence of an organic law clarifying the new tasks of the Court of Accounts in light of the 2020 constitutional amendments makes it unable to keep pace with the legal developments affecting public accounting, which complicates the role of the Court of Accounts as a supreme constitutional oversight body.

Second: The Tasks of the Accounting Council in Light of the 2020 Constitutional Amendment

Compared to the text of Article 192 of the 2016 Constitutional Amendment cited above, it is noted that the constitutional founder maintained the same oversight functions for the Accounting Council, as stipulated in Article 199 of the 2020 Constitutional Amendment. The Council's core tasks remain primarily the ex-post control of the State's funds and those of its affiliated public institutions, whether of an administrative or commercial nature. However, it added the task of monitoring public property—as previously mentioned.

Regarding the Council's managerial responsibilities, the legislator also retained the same functions, but there is a terminological distinction: the 2016 (**Constitutional Amendment**, 2016, Art. 192/2) Constitutional Amendment used the term “developing good governance,” whereas the 2020 (**Constitutional Amendment**, 2020, Art. 192/2) Constitutional Amendment employed “promoting good governance.” There is a clear difference between the concepts of “development” and “promotion,” especially since the term “good governance” appeared in the 13th century, was used in legal contexts in 1978 (**Taibi**, 2018, p. 230), and was adopted in Algeria at the beginning of the 20th century in line with political and administrative reforms, as well as international trends, particularly United Nations and African Union principles.

It first appeared in Law No. 06-01 of 20 February 2006 on the prevention and fight against corruption (**Official Journal**, 2006a), specifically in the preamble, within the framework of achieving comprehensive development and improving services for citizens. The Algerian legislator defined the term as: “an administration concerned with the citizen's concerns and working for the public interest within a framework of transparency.” (**Official Journal**, 2006b, p. 16) This law was enacted in the same month as Law No. 06-01 to emphasize the importance of this principle and the legislator's commitment to its practical implementation.

After ten years of practice, the 2016 Constitutional Amendment assigned the task of developing good governance to the Accounting Council. Four years later, the 2020 Constitutional Amendment entrusted the Council with promoting good governance. This progression is logical, given that in 2006 Algeria was still new to implementing this principle. After a relatively long practice period of fourteen years, it moved to the stage of developing governance to achieve comprehensive

development. With the 2020 Amendment, Algeria entered the stage of promoting good governance—a logical transition, as the country had already made significant strides toward comprehensive development and now aimed for sustainable development by adopting governance policies and enhancing their mechanisms using more effective tools and methods.

In fact, this represents a significant role assigned to the Accounting Council, making it an effective body for implementing the State's development policies. The Council contributes actively to improving the performance of state institutions by ensuring rational management, employing modern methods, and delivering high-quality public services. This enables the Council to hold officials accountable for public fund management, providing a solid foundation for accountability. Consequently, all local authorities—particularly municipalities—are now required to submit their budget accounts to the Council, which was previously resisted.

Among the most important aspects of the 2020 Constitutional Amendment is granting the Accounting Council an advisory and deterrent role against the irregularities it observes in public institutions (**Constitutional Amendment**, 2020, Art. 212), whether administrative or commercial. Additionally, it has a proactive role in providing financial guidance and warning against budgetary mismanagement before it escalates, giving a preventive character to its advisory function. The Council cannot, however, compel any official to implement its recommendations, as that would constitute interference in the actual management of institutions, which is not legally authorized.

Conclusion

Through the previous constitutional amendments, the Algerian legislator sought to regulate the supervisory function of the Court of Auditors and align it with the political and economic transformations experienced by the country at each defined stage. At the same time, the legislator was keen to maintain the same pattern of control—ex-post supervision—while making adjustments to the Court's competences, which expanded or contracted according to the necessities of the country's economic and political transformations. The Court's competences were broadened to include ex-post supervision of public fund management, enabling it to issue reports addressed to the highest state authorities and providing it with an effective advisory role vis-à-vis the legislative and executive branches. This affirms its role as a supervisory and deterrent institution contributing to regulating public expenditure, preventing mismanagement, and enhancing the transparency of public administration.

However, the Court experienced a reduction in its competences under Law No. 90-32, issued following the 1989 constitutional amendment, which curtailed its powers and represented a significant regression in the Court's development.

Therefore, the constitutional recognition of the Court of Auditors is of paramount importance in protecting public funds and achieving financial governance to fulfill the state's developmental objectives. Nevertheless, this is conditional on providing the legal mechanisms that ensure its actual and effective exercise in practice. Based on this study, the following conclusions were reached:

- Constitutional recognition of the Court of Auditors is a clear indication of its utmost importance in protecting public funds and of the insistence on involving it in the development process through activating its supervisory and advisory roles over all forms of public institutions.

- Compared to the 2016 Constitution, the 2020 constitutional recognition of the Court of Auditors was more precise and comprehensive, specifying the nature of the Court, its competences, and the mechanism for referring its reports to the highest authorities, reflecting a qualitative shift in the constitutional perspective on financial oversight.
- The expansion of the Court's competences to make it a key actor in implementing good governance principles and combating financial corruption strengthened its position as a stakeholder in public policy, rather than merely a subsequent supervisory body.
- The Constitution's affirmation of the Court's independence is a clear indication of the legislator's intention to separate the Court's supervisory function from decision-making authorities, particularly the executive branch.
- The lack of mandatory enforcement of the Court's reports limits their legal effectiveness and makes them subject to political decisions.

Based on these findings, the following recommendations are proposed:

- Expedite the adoption of an organic law clearly defining the Court of Auditors' powers and the mechanisms for implementing its reports, thereby enhancing the effectiveness of its supervisory function as enshrined in the 2020 constitutional amendment when detecting irregularities in public fund management.
- Strengthen the financial and administrative independence of the Court from the executive branch and institutionalize a merit-based election mechanism for appointing its members according to criteria of competence and integrity, ensuring neutrality and transparency in performing its duties.
- Integrate the Court's reports into the annual parliamentary cycle, obliging Parliament to discuss them periodically and activating accountability mechanisms based on their outcomes, thereby linking technical oversight with political oversight.
- Support the Court of Auditors with digital services by connecting it to an electronic platform containing the Ministry of Finance's major datasets to enable rapid access to the information it needs.

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