

*A Reading in the Reality of Algeria between Administrative
Corruption and the Management of Anti-corruption
Bodies and Mechanisms*

قراءة في واقع الجزائريين الفساد الإداري وإدارة هيئات وآليات مكافحة الفساد

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Abstract:

The study aimed to identify the phenomenon of administrative corruption and the bodies and mechanisms to combat and prevent corruption in Algeria, because Algeria is one of the countries that are ranked at the back of the countries that are known to have a high prevalence of corruption. According to international reports that requires identification of existing bodies that are supposed to play a crucial and important role in the fight against corruption and the preservation of public funds in Algeria. The study reached a number of results, the most important of which is that despite Algeria's efforts and legislative and reform measures associated with combating corruption, especially the issuance of Law No. (06-01) on the prevention and control of corruption, which is the culmination of Procedures matching Algerian law with the content of the United Nations Convention ratified by Algeria in 2004. Still it did not qualify to limit the continued spread of this negative phenomenon at home. The democratic political system is the one that can gradually eliminate corruption with the participation of all actors in this area, with the rule of law and good governance.

Keywords: *Corruption, Administrative Corruption, Bodies, Legal Mechanisms, Anti-Corruption, Algeria.*

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ملخص:

هدفت الدراسة إلى التعرف على ظاهرة الفساد الإداري وعلى هيئات وآليات مكافحة الفساد والوقاية منه في الجزائر، حيث تعتبر الجزائر من الدول التي تصنف في مؤخرة الدول التي تعرف انتشارا كبيرا للفساد، حسب التقارير الدولية مما يستدعي التعرف على الهيئات القائمة التي يفترض أن تلعب دورا حاسما وهاما في محاربة الفساد والحفاظ على المال العام في الجزائر، وتوصلت الدراسة إلى جملة من النتائج أهمها أنه رغم مجهودات الجزائر وإجراءاتها التشريعية والإصلاحية المصاحبة لمكافحة الفساد وخاصة إصدار القانون رقم (01-06) المتعلق بالوقاية من الفساد ومكافحته الذي يعتبر تنويعا لإجراءات مطابقة القانون الجزائري مع مضمون اتفاقية الأمم المتحدة التي صادقت عليها الجزائر في سنة 2004، ولكنها لازالت لم تؤهلها للحد من استمرار انتشار هذه الظاهرة السلبية في الوطن. ويبقى النظام السياسي الديمقراطي هو الكفيل بالقضاء تدريجيا على الفساد بمشاركة كل الأطراف الفاعلة في هذا المجال، بوجود دولة القانون والحكم الرشيد.

الكلمات المفتاحية: الفساد، الفساد الإداري، الهيئات، الآليات القانونية، مكافحة الفساد، الجزائر.

Introduction

During the last decade, Algeria has witnessed a series of corruption scandals that hit vital sectors including oil, energy, public works and finance. Such scandals took public opinion by storm due to their breadth and the high-ranking officials involved. Despite having signed the UN Convention against Corruption since 2006 and the establishment of more than one official body to combat this phenomenon, Algeria has been classified as “unresponsive student” in the field of preventing and combating corruption. This has also led the Algerian legislature to develop a range of means to combat corruption in Algeria, notably institutional mechanisms through the establishment of monitoring bodies to prevent and combat corruption. It has also brought the judiciary to some oversight bodies such as the Accounting Council, to take deterrent and repressive measures. In addition, it has granted the Parliament several supervisory powers for controlling public money.

The problematic:

What is the state of administrative corruption in Algeria after the establishment of bodies and mechanisms to combat it?

The importance of the study:

The importance of the study stems from the importance of the subject of fighting corruption in general and the case of Algeria in particular. It has gained more importance after the Algerian ratification of international agreements, which obliges it to start implementation, whether at the level of enacting new laws or amending old ones, or by forming bodies that are entitled to fight corruption and limit its spread.

Some of the objectives of this study are:

-To shed light on the reality of administrative corruption in Algeria through international indicators and its low ranking.

-To identify the most important reasons of the exacerbation of Administrative Corruption in Algeria.

-To shed light on corruption detection devices and investigation devices in corruption cases in Algeria.

In order to reach all the aspects of the topic, the descriptive and analytical method is the most suitable with the nature of this research. Also some research tools such as tables and statistics have been used as helping tools.

The study is divided in two chapters:

Chapter One: *The administrative corruption between the theoretical framework and its reality in the Algerian administration.*

Chapter Two: *The agencies and bodies empowered with corruption cases in Algeria.*

Chapter One: Administrative corruption between the theoretical framework and its reality in the Algerian administration.

I. Definition of Administrative Corruption

There exist several definitions to clarify the concept of Corruption and Administrative Corruption because of the different philosophical schools but most of them agreed that it is a bad phenomenon and its negative effect on all levels. Linguistically speaking, corruption means nullity. Something is corrupt means null and void. Almighty Allah said in SuratArRoum¹ "Corruption has appeared throughout the land and sea by [reason of] what the hands of people have earned so He may let them taste part of the consequence of what they have done that perhaps they will return to righteousness"² verse41. Terminologically speaking,³ corruption

is defined as the use of the public job for personal gains, including bribery and extortion.⁴

According to the draft of the United Nations Convention, corruption is "to represent an improper performance of duty or abuse of position and authority; including acts of omission, in anticipation of a privilege or in pursuit of a privilege that is promised, offered, or requested directly or indirectly, or the effect of accepting a privilege granted directly or indirectly whether for the same person, or for the benefit of another person. Administrative corruption is a functional behaviour that violates official laws and regulations and deviates from functional ethics, values, and social norms in order to achieve a personal or material interest.⁵ It is also known, more inclusively for the linguistic meaning of the word corruption, as the nullification, something is damaged, disturbance and defect,⁶ or causing harm.

The word corruption is derived from the Latin word *Rumperei*. i.e. to break something, and this may be a code of ethical or social behaviour, or it is often an administrative basis for obtaining material gain⁷. Corruption is defined, terminologically, as the use of public office for personal gain, which includes bribery and extortion.

The word corruption in French means: destruction, vandalism, corrupting etiquette, customs and behaviour, bribery of an employee, forgery, counterfeiting⁸..., and it is also known as: moral deviation of some public officials. Corruption can be divided into two cases, the first is when legitimate services are implemented and provided, i.e. when an employee gets a bribe in order to carry out his duties.⁹ The other case is when the employee provides services that are prohibited by law. Therefore, administrative corruption may be significant, the corruption of the summit, which represents the highest levels of corruption in any state or political system i.e. when presidents, rulers, and high ranked officials are corrupt. It is based on a complex network of relationships, interests, procedures and arrangements that are difficult to be discovered, and it is greater than just providing a service. It includes clauses of public spending, arms deals, receiving bribes and bonus. The administrative corruption may be small as well, by one simple employee or more and is usually associated with daily routine transactions and quickly accomplished by performing a service, or by turning a blind eye to a financial or moral gain.¹⁰

Transparency International defines administrative corruption as: "Every act that involves misuse of the public office to achieve personal interest for a person or his group." As for the World Bank, it defined

corruption as "the misuse of the public position for private gain."¹¹ According to the Algerian legislator, the definition of corruption came in article 06-01 issued on February 20, 2006. Whereas, Article 02 of this law defines corruption in Paragraph (a) as: "All the crimes stipulated in Chapter Four of the Law, and by referring to Chapter Four of the Law on Preventing and Combating Corruption, we find that the Algerian legislator has stipulated the criminalization of a set of acts that have reached 20 crimes."¹²

II-Characteristics of administrative corruption: Administrative corruption, as a phenomenon, is categorized by several characteristics that can be summarized in:¹³

1- Secrecy: Its practices, arrangements, and procedures are characterized by secrecy and discretion because of the illegal practices and deviations involved in this activity, which makes the authorities practicing administrative corruption apply several methods and strategies in order to cover up their practices. Especially the cover of public interest and pretend to implement uncoverable instructions for ordinary employees by exploiting some legal gaps.

2- Multiplicity of parties involved in the practice of administrative corruption: It is shared by many parties, which altogether form a very complex overlapping network, and this is because of the mutual relations and common interests between the actors involved in corruption operations.

3- Speed of spread: Corruption grows and spreads more in suitable environments such as weak oversight and accountability systems, transparency and indifference, in addition to prevailing customs and norms in some societies, such as favouritism, nepotism, and intervention, using cooperation and maintaining relationships and social ties within the organizational system as a motive.

4- Tight regulation: which makes it a specific format dependent primarily on fraud, breaking laws, and exploiting loopholes to practice various abuses.

5- Consecration of bureaucracy: Administrative corruption supports the values and concepts of bureaucracy, which negatively affects the organization as a whole resulting in some negative effects. Mainly, the absence of official rules and regulations and the control of personal jurisprudence, which leads to weakening the belonging spirit, social responsibility and public office ethics, leading to the deviation of all organizations from their main goals.

III- Causes of administrative corruption: The causes of administrative corruption vary from one society to another, and researchers have agreed on a set of reasons that can be summarized as follows:¹⁴

1- Political reasons: they are summarized as follows

1-1. The weakness of institutions: most developing countries suffer from weak institutions, which contributes to the development of corruption. It is possible to judge the extent of weakness or strength of state institutions through: the extent of ambiguity or transparency in their economic transactions, the extent to which procedures and systems are followed in appointments and jobs, and the extent of inefficiency or the effectiveness of oversight of state activities.

1-2 The weakness of the legal system: corruption and absence of legislation go together, if the laws are clear and strict, it is easy to discover cases of involvement in corruption. The application of the law depends on the credibility of the judicial and oversight bodies and their ability to combat corruption. However, the moral is not only in the accuracy of drafting laws, but in effective implementation. Where legal inflation and overlapping texts can be an appropriate environment for the growth and spread of corruption.

1-3 The absence of complementarity and integration: this occurs due to social inequality the unjust distribution of income, which weakens feelings of belonging and loyalty to the homeland. In this way, individuals prefer personal interest over the public interest.

2- Economic reasons: they are summarized as follows

2-1. Expanding the economic role of the state: this contributes to the spread of corruption, especially in developing countries, where centralization is widespread in economic decision-making, which government officials work to use to obtain bribes and gifts.

2-2. Low wage: this reflects the lack of justice in the distribution of incomes and wealth, so society is divided into a wealthy minority and a poor majority, which gives the latter a reason to violate the laws to obtain financial gains.

2-3 Secrecy, monopoly and accountability: the more public employees enjoy a greater degree of secrecy, confidentiality, and monopoly and a lesser degree of accountability, the greater the probability of administrative corruption occurring; as the government position gives different degrees of control over government activities such as procurement

contracts, various government investments, administrative decisions regarding taxes, privatization, etc.

3- Social causes: they are summarized as follows:

3-1.Values and cultural determinants: administrative bodies are greatly affected by the external environment surrounding them. Some of the prevailing values in society lead to the spread of administrative corruption, such as the connection of the individual with his family, relatives, and tribe, which encourages the spread of favouritism and nepotism.

3-2.Lack of punishment of corrupt people: despite the widespread of administrative corruption in societies, we note the decrease in the number of punished individuals due to the large gap between the legally stipulated penalties and the actual sanctions and penalties.

3-3.Poor ethics of public office: one of the most important manifestations of immoral behaviour in public administration is the spread of favouritism, nepotism, the absence of equal opportunities, and the absence of public accountability; which led some corrupt people to serve their interests at the expense of the public interest.

The reality of corruption indicators in the Algerian administration

The Algerian government adopted a number of economic developmental programs since 2000 as a result of the abundance of liquidity in the public treasury, which was provided by high oil prices. The period from 2001 to 2014 witnessed three developmental programs with about 30.440 billion DZD divided into developmental projects. Algeria launched the economic recovery policy in order to achieve overall and sustainable development, and this has resulted in the launch of three major development programs with a total financial cover estimated at 25,942 billion DZD, represented in: The economic recovery support program for the period 2001-2004 with a financial cover estimated at 55.9 billion DZD. The supplementary program to support growth for the period (2005-2009) with a financial cover estimated at about 300 billion DZD. And a program to consolidate growth for the period 2010-2014 with a financial cover estimated at 1,000 billion DZD. However, these projects did not achieve the overall goals of achieving economic development and developing the country, but they in turn opened the doors to administrative corruption, to infringe all budgets devoted to most sectors and turned Algeria into an open field for the spread of corruption in all its forms.

1-Algeria's rank in corruption perception index according to Transparency International: according to international reports, the Transparency International index ranges from zero (0) to ten (10), in the degree of corruption, where:

Degree 0: Corruption completely dominant ... very corrupt

Degree 10: the status of corruption free... Very clean.

Table01:Algeria's rank in Corruption Perception Index according to Transparency International

<i>year</i>	<i>Algeria' rank</i>	<i>Number of countries</i>	<i>Index</i>	<i>year</i>	<i>Algeria' rank</i>	<i>Number of countries</i>	<i>Index</i>
<i>2003</i>	<i>88</i>	<i>133</i>	<i>2.6</i>	<i>2011</i>	<i>112</i>	<i>176</i>	<i>2.9</i>
<i>2004</i>	<i>97</i>	<i>146</i>	<i>2.7</i>	<i>2012</i>	<i>105</i>	<i>177</i>	<i>3.4</i>
<i>2005</i>	<i>97</i>	<i>158</i>	<i>2.8</i>	<i>2013</i>	<i>94</i>	<i>177</i>	<i>3.6</i>
<i>2006</i>	<i>84</i>	<i>163</i>	<i>3.1</i>	<i>2014</i>	<i>100</i>	<i>177</i>	<i>3.6</i>
<i>2007</i>	<i>92</i>	<i>180</i>	<i>3.0</i>	<i>2015</i>	<i>88</i>	<i>167</i>	<i>3.5</i>
<i>2008</i>	<i>99</i>	<i>180</i>	<i>3.2</i>	<i>2016</i>	<i>108</i>	<i>176</i>	<i>3.2</i>
<i>2009</i>	<i>111</i>	<i>180</i>	<i>2.8</i>	<i>2017</i>	<i>112</i>	<i>180</i>	<i>3.3</i>
<i>2010</i>	<i>105</i>	<i>178</i>	<i>2.9</i>				

Source: Prepared by researchers based on TI reports, on the hyperlink: http://www.transparency.org/news/feature/corruption_perceptions_index_2016

According to Table01, Algeria is located within the field of countries that have a large amount of corruption and is one of the backward countries in the field of ensuring transparency and reducing corruption. After starting developmental programs that came with huge projects, in 2003, Algeria got a bad score (estimated at 2.6, and ranked 88 out of 133 countries). This means that corruption in the country is widespread. Then the index improved slightly during the period from 2004 to the year 2006, mainly due to the legal measures taken by the Algerian government, following the provisions of the United Nations Convention against Corruption. The Official Gazette of Algeria (the 14 Edition of 08/03/2006) issued Article06-01 of February 20, 2006, on Prevention and Control of Corruption. Then directly during the years 2006, 2007, 2008, the index rose slightly at 03 out of 10 degrees, getting out of the black list that includes the group of the most corrupt countries in the world, which gets less than 03 degrees in the index. To return directly to the list during the years 2009, 2010, 2011, when the index dropped below 03 degrees. It is the beginning of the supporting growth program 2010-2014, for which a

financial cover of 1,000 billion DZD was allocated, to support economic development with a large amount of huge investments in most sectors, but officials found a greater opportunity to practice corruption deeper. Then the index rose in the year 2012 to 3.4 and remained during the following years stable in the same field (3.2-3.6); which is a weak indicator out of 10 degrees. This explains the existence of a corruption environment and shameful ranks in terms of transparency, especially when it comes to Public Service and Public Money Management Algeria ranked 108 out of 176 countries in 2016. It remained the same during 2017, and it ranked 112 out of 180 countries with a 3.3 out of ten index. The development of the index, according to the numbers in Table 02, is the simplest explanation for the ineffectiveness of the measures taken to combat administrative corruption. Algeria's rank in the year 2014 was 100 internationally and in the year 2013 on the same point. But the ranking of 94 internationally does not reflect an improvement in the situation, but the reason for the decline in the number of countries concerned with statistics from 175 countries in 2014 to 168 in 2015. Table 02 shows the results of the Corruption Perceptions Index in some Maghreb countries during the period 2012-2017.

Table 02: The Corruption Perception Index of some Maghreb countries in the period 2012_2017

Year	Algeria' rank	Morocco' rank	Tunisia' rank
2012	105	88	80
2013	100	80	79
2014	100	80	79
2015	88	88	76
2016	108	90	75
2017	112	91	74

Source: Prepared by researchers based on TI reports, on the hyperlink: http://www.transparency.org/news/feature/corruption_perceptions_index_2016

In the above table, Algeria's rank according to the Corruption Perceptions Index is less than 40%, as it obtained a degree of 36 out of 100 in the period (2012-2015). Compared to Tunisia and Morocco during the same period, corruption in Morocco and Algeria is higher than in Tunisia. The legal and procedural mechanisms are weak despite their intensity, and these results show the weakness of the Constitutional Institutions, foremost of which is an Independent Judiciary.

2- Algeria's rank in the Corruption Control Index according to World Bank reports: Algeria is in late rankings, according to international reports, confirming the existence and spread of corruption in all state agencies. Table 03 shows the corruption control index according to the reports of the World Bank during the period 2003-2016.

Table03: Algeria's rank in the Corruption Control Index according to World Bank reports

Year	Index value	Year	Index value	Year	Index value
2003	-0.61	2008	-0.44	2013	-0.44
2004	-0.60	2009	-0.49	2014	-0.44
2005	-0.42	2010	-0.51	2015	-0.42
2006	-0.39	2011	-0.48	2016	-0.39
2007	-0.49	2012	-0.46		

Source: Prepared by researchers based on TI reports, on the hyperlink: http://www.transparency.org/news/feature/corruption_perceptions_index_2016

By relying on the corruption control index prepared by the World Bank, we find that Algeria is very late in this field. The reason for that is the conditions of governance or indicators of governance and impartiality as the report pointed which depends on measuring what extent politicians, parliamentarians, judges, government employees, tax officials, and customs officials are involved in cases of bribery and corruption. The report pointed out that the weakness of public institutions in the state, the absence of transparency in public and financial administration, the weak ability to deter and punish the corrupt people, the absence of an independent judicial system, and the ineffectiveness of the reforms undertaken by the government cause Algeria' decline in the Corruption Control Ranking¹⁵. There are multiple forms of corruption in the Algerian administration, and this has contributed to the country's decline in the application of the corruption control legislations despite being part of it. Coming late and leaving work early are the prominent features of most of the employees of the administration and this occurs because of the chaos in administration in the absence of oversight and accountability. Besides favouritism and partialism that have been widely spread where family relations, family and friends dominate in the public office, regardless of the criteria of competence or merit. The president becomes surrounded by his family and friends. He forms a kingdom that serves his own interest, not administration to serve society. If a citizen goes to a public administration

to seek a service that he deserves, he finds that there are many more abusive, oppressive, and negligent employees than employees of good service at the appointed time. The abuse of the position in Algeria has become a realistic fact, and it is urgent to find deterrent solutions to it. Civil society organizations, the media, and the press are considered the most important mediums that reveal corruption issues and raise them with public authorities and public opinion. As well as national non-governmental organizations such as the National Association for Fighting against Social Pests, the National Committee for the Corruption Initiative and Community Issues, and the National Cell for the Protection of Public Property...Corruption is a societal issue, and the task of combating it is not confined to the official fronts only. It also needs the concerted efforts of all, especially the various civil society organizations, the media and the press. This can be clearly seen from the Corruption Control Index, which is logically in line with the late ranks that Algeria obtained, the last of which was 112 in 2017, after the rank was 108 in 2016; and among the 21 Arab countries came in the 10th rank during 2017, which is a low ranking. And not Surprisingly, according to the Algerian Anti-Corruption Association, in 2016, Algeria ranked 17th in Africa and 9th in the Arab world.

V.Reasonsfor the persistence of corruption in the Algerian administration

Despite what Algeria has endeavoured through legislative and reform measures for several sectors to alleviate administrative corruption, there are many reasons that are divided between the lack of legislation or to comply with those legislations that can be summarized in the following:

- The actual application of anti-corruption and lack of deterrence laws, for example the decree to form the National Authority for Prevention and Control of Corruption was issued in November 2006. The commission was not activated and its members were appointed until November 2010 and it began its duties on January 3, 2011.

- The continued domination of the state on economic activity and its increase in spending, which increases the chances of corruption, and the absence of the private sector, which is also not far from corruption.

- Lack of transparency in public bodies and institutions and the secrecy on financial information under the pretext of secrets of professions and thus difficult to monitor, account or track them by the civil society.

- No guarantees for people or institutions who report cases of corruption.

- *The absence of complete independence of the judiciary and existing oversight bodies, which impedes its work due to pressures, whether by influential people or by the executive branch ... etc.*

- *Lack of involvement of civil society and independent bodies in enhancing transparency and fighting corruption.*

- *Weak legislative oversight, e.g. the parliament does not oblige the government to and a lack of freedom of the press, especially the visual, who has great contact with citizens.*

- *The financial boom that Algeria enjoyed in the last decade because of high prices, which has facilitated the major developmental plans that created projects distributed among national and foreign companies. Moreover, the increased competition is accompanied by bribes and increased corruption in general.*

Chapter Two: The Agencies empowered with corruption cases in Algeria

Because of the seriousness of the corruption phenomenon on the stability and development of the national economy, Algeria has created institutional bodies that work to prevent this phenomenon. In order to create the appropriate environment for reforms so that the national economy can cope with all international transformations and changes; also, to cope with economic globalization and its banking systems and to show the deterrent side to reduce corruption crimes in the context of fighting corruption and cracking down on its perpetrators.

I. Corruption detection agencies *It is represented in the following:*

1-Fiscal Query Processing Cell

1-1 The emergence of fiscal query processing cell *:The establishment of this cell was issued in the United Nations Security Council Resolution No. 1373-2001, according to which all Member States were obligated to establish cells whose purpose is to counter and prevent money laundering and terrorist financing. As well as to the Twenty-Sixth Recommendation of the International Working Group, which obligated each country to establish a Financial Investigation Unit that acts as a national centre to receive, request, analyse and direct notifications about suspicious operations, and other information related to money laundering or terrorist financing cases.¹⁶*

The Fiscal Query Processing Cell was created immediately after the ratification of the International Convention against Transnational Organized Crime, according to Executive Decree No. 02-127.¹⁷ But, this

decree was premature, the legislator had not yet criminalized money laundering in 2002, despite the issuing the above-mentioned decree. Which remained in vain until the year 2004, when the six cell members were appointed and the legislator criminalized and punished acts related to Money Laundering (according to law No. 04-15 amending and supplementing the Penal Code).¹⁸ So that the legislator can then end up allocating a text for the topic of Fight against Money Laundering and Financing Terrorism, which is Law 05-01.¹⁹

Consequently, the cell was installed in 2004, that is, two years after issuing its establishment decree. It is the first mechanism that the legislator has put to confront financial corruption represented by crimes of money laundering and terrorist financing through banks as well as specific business and financial professions. The cell is a body that has a set of characteristics due to its legal nature. It is empowered to carry out several procedures and actions at the national and international levels to uncover money laundering and terrorist financing cases inside or outside the country. Any procedure or behaviour issued by it subject to the principle of legality. The legislator has made fundamental changes to the status of the cell, thus it has been given wide powers in order to activate its performance in combating money laundering and terrorism financing and cracking down on them. So that it has created a set of structures, each one of them has been assigned a set of tasks.²⁰

Fiscal Query Processing Cell is a central public administrative authority. It does not have a constitutional basis for its existence like other central authorities. By reference to the constitution, we find that there are no independent administrative institutions, but there are either consultative institutions such as the Supreme Islamic Council and the Supreme Security Council,²¹ or oversight institutions such as the Constitutional Council, Parliament with its two chambers, and the Board of Accountancy.²² All these institutions cannot be named independent administrative authorities, but rather they are constitutional institutions, and accordingly the cell is not a constitutional institution, as it has been established under a legal text, and it exercises purely administrative tasks. It exercises purely administrative tasks, and this is what makes it a controlling authority. The term seizure expresses purely administrative tasks and no other tasks, and the legislator, through the establishment of these independent authorities, aims to control a specific activity that is often economic in nature and without direct interference from it in the management. He has established it as an independent authority to control financial activities that lead to

money laundering and terrorist financing through banks, professions and financial businesses.²³

1-2 The Tasks of the Fiscal Query Processing Cell: The cell was established as a financial intelligence in 2002 and has started operating since 2004, it is an administrative authority of the Ministry of Finance specializing in combating terrorist financing and money laundering, and its mission includes: ²⁴

- Receiving reports on suspicious activities related to terrorist financing and money laundering, and referring the relevant files to the Public Prosecution that has jurisdiction in the state.

- Implementing the necessary measures to uncover all forms of terrorist financing and money laundering.

- Requesting bodies and people legally concerned to provide it with any document or information required to accomplish its mission.

The Fiscal Query Processing Cell (in short: FQPC) was established within the Ministry of Finance, pursuant to Executive Decree No. 02-027 dated 24 Muharram 1423 corresponding to April 7, 2002. It is a competent and independent body charged with collecting financial information, processing, analysis and exchange with other cells for financial inquiries. Its foreign counterparts reserve the principle of information exchange, with the aim of contributing to uncover the operations of re-investing funds from crimes and financing terrorist activities in Algeria and preventing and deterring them. The cell is a public institution with moral personality and financial independence, and its mission is to combat money laundering and terrorist financing as stipulated in the various agreements and agreements that Algeria has agreed on. Money laundering is the transfer or transport of property with the perpetrator's knowledge that it is criminal gains, with the aim of hiding or camouflaging the illegal source of that property or helping any person involved in the commission of the original crime. From which these properties were obtained to evade the legal effects (Article 2, Paragraph 1 of Law 05-01 of Dhu al-Hijjah 27, 1425 corresponding to February06, 2005). This process is to hide the illegal source of funds by re-employing them in the formal economic cycle through financial institutions to use them later in a legal way, despite the difficulty of describing them due to their secret and cunning nature. The media, which mentions the United Nations, estimates the process of money laundering around the world by several billion dollars annually. The main source of this money is from the drug trade.

The crime of financing terrorism is any act committed by a terrorist person or organization by any means, direct or indirect, illegally and by the will of the perpetrator; by providing or collecting funds with the intention of using them in whole or in part, in order to commit the crimes described as terrorist acts. Prescribed and punished in articles from (87 repeated to 87 repeated 9 of order number: 95-11 dated February 25, 1995 amended and supplemented by order number: 66 - 156 dated June 8, 1966, which includes the Penal Code, Article 3, of Law number.: 05-01 dated Dhu al-Hijjah 27, 1425 corresponding to February 6, 2005.)

1-3 International cooperation for the Fiscal Query Processing Cell

Various international treaties and agreements have been signed by the Fiscal query Processing Cell illustrated in table 04:

Table04: International cooperation for the Fiscal Query Processing Cell

<i>Number</i>	<i>Country</i>	<i>Name of the cell</i>	<i>Date of signature</i>
<i>1</i>	<i>Senegal</i>	<i>The National Financial Information Processing Cell</i>	<i>04/12/2007</i>
<i>2</i>	<i>Belgium</i>	<i>Financial Information Processing Cell</i>	<i>04/27/2010</i>
<i>3</i>	<i>UAE</i>	<i>Money Laundering and Suspicious Cases Unit</i>	<i>05/19/2010</i>
<i>4</i>	<i>Mauritania</i>	<i>Financial Information Analysis Committee</i>	<i>In 2010</i>
<i>5</i>	<i>The Hashemite Kingdom of Jordan</i>	<i>Anti-Money Laundering and Terrorist Financing Unit</i>	<i>05/05/2011</i>
<i>6</i>	<i>Tunisia</i>	<i>The Tunisian Financial Analysis Committee</i>	<i>11/28/2011</i>
<i>7</i>	<i>Bahrain</i>	<i>Anti-Money Laundering and Terrorist Financing Unit</i>	<i>11/29/2011</i>
<i>8</i>	<i>Sudan</i>	<i>Sudanese Financial Investigation Unit</i>	<i>11/29/2011</i>
<i>9</i>	<i>Yemen</i>	<i>Financial Information Collection Unit</i>	<i>11/29/2011</i>
<i>10</i>	<i>Morocco</i>	<i>Financial Intelligence Processing Unit</i>	<i>11/30/2011</i>
<i>11</i>	<i>Poland</i>	<i>General Inspectorate of Financial Information of the Republic of</i>	<i>05/26/2011</i>

		<i>Poland</i>	
12	<i>France</i>	<i>Fiscal Query Processing Cell and Combating illegal financial cycles</i>	03/28/2012
13	<i>Egypt</i>	<i>Egyptian Anti-Money Laundering Unit</i>	04/29/2012
14	<i>Sultanate of Oman</i>	<i>Financial Inquiry Unit of Sultanate of Oman</i>	04/30/2012
15	<i>Lebanon</i>	<i>Special Investigation Committee</i>	09/12/2012
16	<i>Saudi Arabia</i>	<i>Financial Investigations Unit for Saudi Arabia</i>	07/04/2013
17	<i>Burkina Faso</i>	<i>Financial Information Processing Cell</i>	07/05/2013
18	<i>Japan</i>	<i>Japan Intelligence Centre</i>	05/02/2014
19	<i>Chad</i>	<i>National Agency for Financial Investigations</i>	03/12/2015
20	<i>Russian Federal</i>	<i>Federal Financial Supervision Authority</i>	06/25/2015
21	<i>Great Britain</i>	<i>National Crime Agency</i>	2016

Source: The Fiscal Query Processing Cell, Ministry of Finance, Algeria at the link:

<http://www.mf-ctrf.gov.dz/arapropos.html>

1-4 Statistical data on the work of the cell up to December 31, 2017: *The cell receives declarations of suspicion from financial institutions and the non-financial professions referred to in those subject to the duty to declare as well as from their counterparts abroad in the framework of international cooperation clearly defined by law. The cell is unable to operate automatically as well as processing anonymous reports. It analyses and complements this information and sends, when necessary, the results of its analysis to the judicial authorities when there is a suspicion of money laundering and terrorist financing. During 2017, the cell received about 1239 suspicion declaration from banks and 184 secret report from various administrations, especially customs and the Bank of Algeria. As shown in table05.*

**Table05: Suspicion declarations directed to
the Fiscal Query Processing Cell**

Year	2016	2017
Banks	1240	1239
Customs and the Bank of Algeria	168	184

Source: Statistics received by reports of the Fiscal Query Processing Cell, Ministry of Finance, Algeria, at the link: <http://www.mf-ctrf.gov.dz/arapropos.html>

1-4-1 Requests for assistance at the national level: The cell reported 3230 correspondence up to December 31, 2017 to its partners at the local level. Table06 shows the number of automatic correspondences, after request, from the competent authorities that the Fiscal Query Processing Cell carried out at the national level.

**Table06: The number of correspondence carried out by
the Fiscal Query Processing Cell at the national level**

Year	Up to 12/31/2016	2017
Cell transmissions to the competent authorities	2746	484
Requests received by cell	83	41
Additional information requests sent to banks	721	50

Source: Statistics received by reports of the Fiscal Query Processing Cell, Ministry of Finance, Algeria, at the link: <http://www.mf-ctrf.gov.dz/arapropos.html>

1-4-2 Requests for assistance at the international level: The cell received 180 requests for assistance at the international level and sent 166 requests up to December 31, 2016. Table07 shows the number of international requests that the Fiscal Query Processing Cell sent and received at the international level.

**Table07: The number of international requests that the Fiscal Query
Processing Cell sent and received at the international level**

year	Up to 12/31/2016	2017
The number of requests sent by cell	129	37
The number of requests received by the cell	79	101

Source: Statistics received by reports of the Fiscal Query Processing Cell, Ministry of Finance, Algeria, at the link: <http://www.mf-ctrf.gov.dz/arapropos.html>

1-4-3 At the judicial level: The cell sent all files that were suspected to the competent judicial authorities, including 170 cases that were brought to justice up to December 31, 2017, such as inflating invoices, fake exports, etc.

2-The National Body for Preventing and Combating Corruption Before the establishment of this body, Algeria had established a body that was active in this field, known as the National Observatory on Bribery and the Prevention of it. On July 2, 1996 Presidential Decree No. 96/233 related to the establishment of the National Observatory on Bribery Control and Prevention was issued (Official Gazette No. 41 dated On July 03, 1996). Its main role is to collect information about the corrupt and embezzlers, present its opinions to the judicial authorities, regarding the violations committed, and control of bribery cases. That is, it has almost the same specialties as the National Authority for Prevention and Control of Corruption. The National Observatory of Bribery Control and Prevention was executed by Presidential decree No. 11/2000.²⁵

2-1 The National Body for Preventing and Combating Corruption: In line with the requirements of Article 06 of the United Nations Convention against Corruption, Algeria initiated, according to Article 17 of Law 06-01, the establishment of the National Anti-Corruption Authority. Its aim was to implement the national strategy in the field of fighting corruption, which granted it the status of an independent administrative authority with a legal personality similar to the one in French legislation. It possesses constitutional guarantees (Article 222 of the Algerian Constitution of 2016), which protects its members from all forms of pressure, intimidation and threats, and reports directly to the President of the Republic, and submits annual reports to him, which, according to some, raises reassurance and relief. The Authority includes the Vigilance and Evaluation Board, the Prevention and Sensitization Directorate, the Analysis and Investigations Directorate and the General Secretariat. However, the preventive and sensitization nature of the authority, and the delay in the implementation of its tasks, gave another space to the spread of corruption, so the legislator established another operational body called the National Bureau for the Suppression of Corruption.²⁶

2-2 The Tasks of the The National Body for Preventing and Combating Corruption:

Since it was established under Article 17 of Law 1/6, it is an authority with an independent administrative authority with moral personality and financial independence subject to the authority and guardianship embodied in the President of the Republic. The commission exercises advisory functions as proposing a comprehensive policy to prevent corruption, coordinating between sectors and bodies working to combat corruption, filling loopholes in legislation to correct it, and missing opportunities for corruption to escape prosecution, and to make recommendations. It is also in charge of some administrative measures, such as receiving declarations of property from employees, and it has the right to demand information and documents supporting its work and it informs the Minister of Justice of the facts of the criminal description.

The United Nations Convention against Corruption, in its sixth article, recommended to its parties to grant the Commission the independence necessary to enable it to carry out its tasks effectively, which can be summarized in the following:²⁷

-To propose a comprehensive policy to prevent corruption that embodies the principles of the rule of law and reflects integrity, transparency and responsibility in the conduct of public affairs.

-To collect and exploit all information that could contribute to the detection and prevention of corruption, with a periodic evaluation of legal tools and administrative procedures aimed at preventing and combating corruption and the effectiveness of these mechanisms.

-To develop programs that sensitize the citizen to be aware of the harmful effects of corruption.

-To receive declarations of property by public officials identified in Article 6 / F2 of the Anti-Corruption Law periodically and to ensure coordination and follow-up of activities and direct actions in the field, on the basis of periodic and regular reports supported by statistics and analyses related to the field of prevention and combating corruption, which are received from the relevant sectors, and coordination and cooperation with anti-corruption bodies at the international and national levels.

The members of the commission and its employees, during the performance of their duties, are obliged to preserve the professional secret even for people whose professional relationship with the authority has ended and any breach of this obligation will expose the person to the penalties prescribed in the Penal Code for the crime of revealing the

professional secret. Although the authority's work was suspended for five years, the authority, once installed, immediately commenced 15 days after taking the legal oath to investigate forty fake bank loans across the country. As the President of the Republic ordered them to reopen the largest corruption files in Algeria, which touches ten sensitive sectors, the most important of which Agriculture, irrigation, foreign trade, electronic industries, customs and banks. He also ordered them to re-investigate the files of customs corruption, which incurred the public treasury a large sum of money.²⁸

2-3 The effectiveness of the commission in fighting corruption: It can be highlighted by the following:²⁹

- The dominance of the advisory and sensitizing nature of the commission's functions and expressed that by the power to express an opinion because its role is mainly confined to prevention and not combating. This is clear by the consultative nature of the commission's tasks through issuing reports and expressing opinions and recommendations. It also proposes a comprehensive policy to prevent corruption that embodies the principles of the rule of law and reflects integrity, transparency and responsibility in the conduct of public affairs and funds, and providing guidance on preventing corruption to every person or public body or in particular. In addition to proposing measures, especially of a legislative and regulatory nature, to prevent corruption. As for the sensitizing nature of the commission's role, it can be determined in preparing programs that allow awareness and sensitization of citizens about the harmful effects of corruption.

- To adapt, within the preventive and advisory competences of the commission, what is stipulated in Article 24 of the Law on Preventing and Combating Corruption, which states: "The Commission shall submit to the President of the Republic an annual report that includes an evaluation of activities related to preventing and combating corruption, as well as the deficiencies of inspection and suggested recommendations when necessary». It is noted in this text that the legislator did not stipulate the publicity and publication of the report submitted to the President of the Republic in the official gazette or in the media, similar to the French legislator, which stipulated the necessity of publishing his annual report in the official gazette as well as other independent administrative authorities such (as the Competition Council and the Authority to Control Post and Telecommunications) which publishes its reports either in the newspaper or in the internet and this until it is subject to popular censorship.

- *The lack of competence of the commission to receive the statements of the President of the Republic, members of the government, parliament and other influential and influential personalities in political and administrative life in the state has weakened the oversight role of this body, in the area of anti-corruption, especially since this is the only mechanism by which the commission can move control by exploiting the information contained in The declarations of properties. The first president of the Supreme Court, whom the legislator empowered to receive the statements of the above-mentioned people and officials, his role is limited to receiving the statements without exploiting the information contained therein. The legislator did not indicate whether he could move the public lawsuit. The authority also has a set of documents, forms and declarations on property that help it to reduce the phenomenon of administrative corruption and extend its control to the people concerned.*

2-4 Composition of the The National Body for Preventing and Combating Corruption: *The text of Article 05 of Presidential Decree No. 413-06 of November 22, 2006 specifies the composition of the commission, its organization and the modalities for its conduct, stating that: The National Commission for Protection from Corruption is formed of a president and six members appointed by presidential decree. Noting that this formation is the same as the formation of the Vigilance and Evaluation Council, which was confirmed by Article 02 of Presidential Decree No. 64-12 of February 7, 2012, amending and supplementing the aforementioned Presidential Decree 06-413. Accordingly, the legislator has recognized the principle of collectivism in the composition of the commission, which constitutes an initial guarantee for the organisation's independence organically, but this guarantee can only take actual effect if this group permits the existence of a representative, pluralistic structure, in a way that guarantees the representation of all concerned parties. Despite the issuance of the aforementioned decree, the formation of the commission was not actually installed until they took the legal oath in the Algiers Judicial Council in January 2011 according to the President's instructions No. 03 of 2009 related to activating anti-corruption, which imposed the need to urgently install the commission.³⁰ According to the presidential decree of November 07, 2010 containing the announcement of the installation of the members of the commission, as the legal inauguration of the members of the commission on January 3, 2011. The formation includes the following: Judge President of the Commission, the former Algerian ambassador in Mali who was the head of the Algerian delegation in*

Europe, a former official at the Ministry of Foreign Affairs, colonel of the National Gendarmerie, Deputy General of the Supreme Court, Inspector General of Budget at the Ministry of Finance, and a pioneer in the National Gendarmerie. It is noted that this body was not installed until more than four years after of its legal establishment, and this matter opened the way for some to question goodwill and the strong determination to move forward to of fight corruption.³¹

In order to accomplish its full duties, it was provided with three sections according to Presidential Decree 12/64 through Article 03, which are:

- **Section in charge of documents, analysis and sensitization:** (previously called for Presidential Decree 416/06 before its amendment in 2012 in Article 06 of the Directorate of Prevention and Sensitization).

- **The property declarations processing Section:** (it was called the Analysis and Investigations Directorate) and its role is to carry out analysis and investigations related to property declarations only.

- **The Coordination and International Cooperation Section:** was first created under Article 03 of Presidential Decree 64-12.

Through the text of Article 18 of Law 06/01 which states that: "The Commission is an independent administrative authority that has moral personality and financial independence, and is placed with the President of the Republic." The legislator recognized the moral personality of the Commission in order to exercise its functions and complete its independence.

3-The General Financial Inspectorate

3-1 The emergence of The General Financial Inspectorate: The Inspectorate, briefly known as GIF, is a financial control mechanism, which is a financial inspection body, established for preserving public money. It is a permanent monitoring body operating under the direct authority of the Ministry of Finance. It is responsible for auditing public fund data at a later stage, by conducting audits and investigations that may lead to prosecutions.

The General Financial Inspectorate can be considered as the heir to the Financial Inspection Directorate that was present within the organizational structure of the central administration of the Ministry of Finance, included in Decree No. 17-259 of October 19, 1971. Although it was previously with the same current name within the organization of the Ministry of Finance that was derived from Decree No. 63- 127 dated April 19, 1963. However, The General Financial Inspectorate was established by

Decree No. 80-53 of March 1, 1980. It was created as an independent oversight body and this decree specified its organization, functioning and validity, before the issuance of Executive Decree No. 92-32 of 20 January 1992 containing the regulation of its structures Centralization, which is specified to regulate its external interests. Then came Executive Decree No. 80-53 that was cancelled by Executive Decree No. 08-272 of September 06, 2008, which defines the powers of The General Financial Inspectorate, except for its first article related to the formation of The General Financial Inspectorate, which states that it is placed under the direct authority of the Minister of Finance. This means that its members are not subject to the same administrative hierarchy that is applied to other employees of the Ministry of Finance, which guarantees them some kind of independence in the performance of their duties. The General Inspectorate of Finance is placed under the direct authority of the Minister of Finance, who is responsible for defining its work program during the first month of each year, taking into account the requests of members of the government, the Accounting Council, and the National People's Assembly.³²

3-2. Organization of the General Inspectorate of Finance: *The General Inspection of Finance consists of 3 sections and is charged with the following: Organizing monitoring works, using the Final Accounts Centre, and Managing the means and archives.*

3-2-1. Organizing monitoring works Section performs the following tasks: *preparing a manual for daily review and control, setting daily monitoring interventions, matching the goals of any oversight to the general directives and requests for monitoring submitted and available information, forming missions and inspection teams, maintaining relationships with missions and oversight teams.*

3-2-2 Using the Final Accounts Section collects basic financial information for *the final accounts and summary tables stipulated in the national accounting plan, exploiting and controlling data, especially by monitoring its validity and reviewing it by data processing, summary studies and information notes resulting from works.*

3-2-3 Managing the means and archives Section does the following tasks: *managing the employees of the General Inspectorate of Finance, managing the equipment and other means, using documents to provide information to the inspectors and the activities of the other two departments, maintaining the archives, especially inspection files. At the suggestion of the Minister of Finance, the inspectors are organized into mobile units with a variable number, called (inspection missions) managed*

by a general inspector of finance and (inspection teams) managed by a financial inspector. They can be assigned individually for any other business. The General Inspectorate of Finance is considered as an oversight body accredited by the state that seeks in its goals to protect public money from all forms of manipulation. Therefore, it has been assigned the task of oversight of public economic institutions. In order to implement all these actions, the General Inspectorate of Finance intervenes through the tasks of oversight, investigation or experience, which is based on the ability to monitor the public deals and requests, the accuracy of the accounts, their sincerity and consistency, and the conditions for granting and using the assistance provided by the state, regional groups, public authorities and institutions, and the conformity of the expenses paid with the goals followed at the request of public donation. The audits carried out by the General Inspectorate of Finance are determined in an annual program, which is prepared and submitted to the Minister of Finance during the first two months of the year. This program is prepared according to the specific objectives and according to the requests of the members of the government and the qualified bodies and institutions. However, oversight operations, outside the program, can be carried out at the request of the authorities. The General Inspectorate of Finance prepares an annual report that includes the outcome of its activities, a summary of its inspections, and the answers related to it and deliver it to the minister in charge, during the first trimester of the year following the year in which he was prepared. In addition to extending its powers, the Inspectorate was provided by The Public Finance Department, which is a new organization in its central structures defined by an executive decree. The General Inspectorate of Finance, whose chief is assisted by two directors for studies, includes three classes of structures: practical oversight and audit structures (general auditors) and practical units and structures for studies and management. In addition to its central structures, the General Inspectorate of Finance was provided with external interests whose specific organization and powers were specified in another decree. These external interests are structured in the form of regional inspectors located in 10 states: Oran, Setif, Constantine, Annaba, Tizi-Ouzou, Mostaganem, Tlemcen, Sidi Bel Abbes, Laghouat and Ouargla.³³

3-3 General rules for the implementation of the oversight conducted by the General Inspectorate of Finance: *Inspectors shall be sworn, provided with a job card, to prove their quality and justify their control. They perform their duties in accordance with the provisions of this decree*

and their basic law. They are obliged with the following: ³⁴To avoid all interference in the running of the administrations and bodies being monitored, by refraining from any action or matter that may undermine the powers of the managers. To preserve the professional secret in all circumstances, by not disclosing the acts involved during their operations except to the authorities or the competent judicial authorities. To carry out their tasks with all objectivity. To establish their requests on fixed facts. To submit a written report on their inspection, with reference to the positive and negative aspects of the conduct that has been monitored and to suggest any measure that would improve organization, management and results of the interests and the bodies being monitored or to complete the financial and accounting legislation applicable to them.

3-4 Independence of the General Inspectorate of Finance: The extent of organic independence means that the extent of privacy of the legal rules governing the employees of the General Inspectorate of Finance compared to provisions related to state employees in general, whether in terms of appointment, promotion, financial benefits or immunity, and by extrapolating laws related to the Inspectorate General of Finance. We find that the independence of the president of the latter is one of the fundamental issues, and the credibility and effectiveness of this body depend on it. This independence inevitably passes through the availability of some legal guarantees in terms of professional criteria for selecting the president and the period of his duties. It is well known that the General Inspectorate of Finance is independent of the directorates of the Ministry of Finance and is running its affairs within the framework of independence; whose president was appointed by presidential decree, but based on a proposition of the Minister of Finance who is subject to his authority. What can be observed is the absence of any role for parliament with its two chambers. In addition to not specifying the mandate period, which is considered one of the important and reliable pillars, in order to highlight the organic independence of the supervisory body. If it was stipulated that its president be appointed for an indefinite period legally, we cannot talk about any organic independence because its president vulnerable to dismissal at any time. This detracts from the independence of the President of the Inspectorate and places him at the mercy of the Minister of Finance and the President of the Republic in appointing, removing, and eradicating the principle of immunity and guarantees for the duration of his mandate. Which leads to stunting and restricting its oversight role³⁵. The rest of the employees are also subject to the total rules and provisions prescribed in

the Public Employment Law related to employees of the financial sector. This means that it does not have laws that are in line with the privacy and requirements of the supervisory work in terms of independence and immunity.³⁶

As for functional independence, it means to allocate a homogeneous set of responsibilities entrusted to these bodies to undertake them with the knowledge of specialized technical frameworks. This device cannot undertake these responsibilities, unless appropriate authorities and powers are available to them, in the face of the bodies subject to its control and carry out its tasks without any influence by any other party, whatever its position. Most of the recommendations issued by the International Organization of Supreme Audit Institutions "INTOSAI" (as an independent, sovereign and non-political institution and a non-governmental organization with special consultative status in the United Nations Economic and Social Council established in 1953) have confirmed on the necessity of the independence of the financial control agencies; and the Arab Group of Higher Financial and Accounting Audit Institutions "ARABOSAI" (established in 1976 according to the minutes of the founding meeting of the heads of these bodies in Cairo in the same year), which is a member of both. These recommendations have set out aspects of this independence that we can sum up as follows:³⁷

The constitution of the state stipulates the establishment of the supreme body for financial control. Its members maintain guarantees and immunities, and that it give the supreme bodies of oversight complete freedom in setting its bylaws and internal regulations, without interference from any party. And the appointment of the head of the agency, its deputies, and its senior members be from the highest authority in the state, and are treated regarding the salary and their abluion a treatment that preserves their independence. Comparing these aspects and the legal status of the General Inspectorate of Finance in Algeria, it is noted that it is part of the Ministry of Finance and does not have any functional independence of any kind, that its primary mission is advisory and makes its members merely employees of the Ministry who are instructing its orders. Unfortunately, the dependency of the Inspectorate-General of Finance on the Ministry of Finance is fundamentally incompatible with the principle of its independence, as this dependency limits its powers and imposes restrictions on them, which ultimately leads to weak effectiveness of oversight and failure to achieve its goals.

4-Accountancy Board

4-1. Establishment of the Accountancy Board:

It is a supreme institution responsible for the subsequent financial control of the state's finances and the finances of local authorities and public institutions. If the Accounting Council, while carrying out its oversight duties, detects facts that may indicate the commission of a criminal offense, the file is referred to the competent regional prosecutor for conducting the prosecution, and it notifies the Ministry of Justice accordingly. The Accountancy Board was established for the first time in Algeria according to Law No. 80-05 of March 01, 1989. This is in implementation of Article 190 of the December 1976. Its founding was devoted to each of the 1989 constitution under Article 160 of it and the 1996 constitution in Article 170. It is currently subject to Organizing and implementing the provisions of Ordinance 10-02 of August 26, 2010, amended and supplemented by Ordinance 95-20 of July 17, 1995 relating to the Accountancy Board, and has an internal system regulated by Presidential Decree No. 95-377 of November 20, 1995. Which defines the internal system of the Accountancy Board, Which also defines its administrative structures and judicial structures and controls its conduct and organization.³⁸

4-2. Organization of the Accountancy Board and Oversight that it exercises:

The Accountancy Board has autonomy in management and is subject to public accounting rules, managed by a president and assisted by the vice president who takes over the role of the public prosecutor at the Accountancy Board as a public delegate assisted by a delegate where the Accountancy Board organizes rooms with a national jurisdiction of eight rooms. And rooms with regional competence, and there are nine rooms and a discipline room in the field of budget and financial management, and national and regional chambers are divided into branches.³⁹ The oversight exercised by the Accountancy Board is a later control, as this task is entrusted to him on the basis of a competent body that is independent in running to ensure objectivity, impartiality and effectiveness in his work. His oversight is not less important than the control of other bodies, but the highest and most accurate measure; this is due to what the Accountancy Board owns of the oversight tools, distinguished by its own legal system, and enjoying wide judicial and administrative competences.⁴⁰

The Accountancy Board takes the judicial pattern in its nature, as it is formed of members who exercise judicial functions, and they acquire the status of judges and are subject to a basic law of their own that determines their status and legal status and governs the course of their work. Also it controls the tasks and powers that they enjoy according to their acquisition of this capacity. However, the issue of defining the legal nature of the Accountancy Board in Algerian law remains problematic, since the constitution suffices to classify it as a supreme body for financial control. It does not contain any reference that allows it to be adapted as a body of a judicial nature and the ordinary legislation did not explicitly and directly provide for its classification within the judicial bodies, but subject it in organizing and conducting a judicial organization and giving him judicial powers. Ordinance 95-20 in Articles 7 to 12 specifies areas for intervention by the Accountancy Board, so that it controls the interests of the state represented by the Presidency of the Republic, governments, ministries, and regional groups represented in the municipalities. in addition to all the various public institutions and bodies subject to public accounting rules, the Accountancy Board also monitors the conduct of public shares in institutions, companies, and organizations, whatever their legal status; in which the state, regional groups, facilities, or other public bodies own a portion of its capital. The Accountancy Board also monitors the results of the use of a mechanism in the form of subsidies and guarantees or fees. The role of the Accountancy Board is to control public funds and monitor the implementation of the state's budget and local groups. Local laws also stipulated that each state and municipality be monitored, according to Article 175 of Law 7/12 related to the state and Article 210 of Law 11/10 related to the municipality.⁴¹

II. Investigation bodies in corruption cases

1-The General Directorate of National Security: *Combating economic and financial crimes is one of the tasks entrusted to the General Directorate of National Security, carried out by the Directorate of Economic and Financial Affairs, affiliated to it. This specialized central agency is charged with tracking, directing and coordinating the activities of the General Criminal Investigation Police, especially in corruption cases. At the level of the security agency of each state, the economic and financial unit is responsible for carrying out investigations related to corruption cases.*

2-The National Gendarmerie: Within the Central Department (the Central Agency), for Criminal Investigations there is an office specialized in combating economic and financial crimes. Its specialized units implement the activities of this department at the regional level.

3-Central Service of the Judicial Police: For the Military Security Services of the Ministry of National Defence, the Service undertakes the tasks of monitoring violations of the Criminal Law and the Military Judicial Law, collecting evidence thereon, and tracking the perpetrators until the start of a formal investigation on them.

4-Central Bureau for the Suppression of Corruption: The Bureau was created in implementation of Presidential Instruction No. 03 regarding the activation anti-corruption of December 13, 2009, which included the necessity of strengthening and supporting anti-corruption mechanism sat the institutional and operational levels. The most important stipulation in the institutional field is the necessity of strengthening the state's endeavour to create a central bureau to suppress corruption, as an operational tool in which efforts are combined to legally address and deter criminal acts of corruption. This was confirmed by the issuance of Ordinance No. 10-05 of August 26, 2010 supplementing Law No. 06-01 related to preventing and combating corruption. Which added the third chapter repeated, according to which the Central Bureau was established to suppress corruption, but it was referred to the organization with regard to determining the composition of the bureau, its organization and how it operates.⁴²The Bureau is an operational service of the Judicial Police and affiliates the Ministry of Justice since 2014, and it did not start exercising its duties until March 3, 2013. Despite the legislator stipulating that it enjoys independence in its work, it did not give him moral personality and financial independence. However, the dangerous and sensitive powers entrusted to it, mainly related to the research and investigation of corruption crimes. It is apparent that his mission is different from the tasks of the National Anti-Corruption Commission. Its function is to collect every piece of information that allows uncovering acts of corruption and combating it and determining its centre, in addition to developing cooperation and collaboration with other anti-corruption bodies, and exchanging information during the ongoing investigations, and proposing every action that preserves the progress of investigations.

4-1.Tasks of the Central Bureau for the Suppression of Corruption: It is a central agency specialized in the field of investigations charged with combating corruption. It includes elements from the various

departments of the General Criminal Investigation and financial experts. It undertakes the collection of evidence, conducts investigations into acts of corruption, and refers the perpetrators to the competent court. The Bureau, in the framework of the tasks assigned to it and under the legislation in force in relation to it, entrusts it with the following:⁴³ the collection of all information allows the disclosure of acts of corruption, control the centre and exploit them, the collection of evidence and carry out investigations into the facts of corruption and to bring the perpetrators to appear before the competent judicial authority, the development of cooperation and coordination with the anti-corruption bodies and the exchange of information on the occasion of the ongoing investigations, the proposal of each procedure would maintain the proper functioning of investigations carried out by the competent authorities.

4-2. The Bureau does not enjoy functional independence: According to Article 03 of Decree No. 11/426, the Bureau is placed with the Minister of Finance. It is clear that the subordination of the Bureau to the Minister of Finance loses its independence and reduces its role in combating administrative corruption and makes it an organ of the executive authority similar to the Accountancy Board and the General Inspectorate of Finance, because the independence of the Bureau is the only guarantor to achieve its goals in the face of administrative corruption, without any influence. Although the Bureau's members are subject to double dependency and oversight during the exercise of their powers, they are subject to the supervision and control of the judiciary on one side and the Minister of Finance on the other hand. This is not sufficient supervision to shape independence by virtue of the members' dependence also on the Minister of Finance and therefore the executive authority.

Findings and recommendations

I. The Findings of the study: Through this study, several results can be included, the most important of which are summarized in the following points:

- Administrative corruption in Algeria expanded, increased and spread more by increasing the volume of public expenditures, which made this blessing turn into a curse and leads to an increase in the budget deficit. Because the rentier state style, in Algeria, makes it dependent on the only component of oil and is concerned with the redistribution of rent rather than productive ideas. Where most of the international indicators confirm the decline in the effectiveness of the government and the increase in corruption because of the lack of commitment to the separation of powers.

In Algeria, the executive power is usually the tyrant with a kind of weakness in the judicial system due to the absence of complete independence of the system, which loses a large part of its integrity and encourages the spread of corruption in all its forms.

- The creation of the National Commission for Prevention of Corruption, the Fiscal Query Cell, the General Inspectorate of Finance, the Accountancy Board, and the rest of the investigative bodies in corruption cases were not accidental; rather an international commitment under Algeria after its ratification of international agreements to fight corruption, and to realise the national strategy adopted by Algeria regarding this. However, Law 06-01 of 2006, which approved the establishment of the National Anti-Corruption Commission, was not implemented and members of the Commission were not appointed until 4 years after, i.e. in 2010, and it did not start its duties until 2011, with many measures taken in the field of what was called “strengthening Texts aiming at fighting corruption.” The most important thing about these measures, which are supposed to put more emphasis on the system that deals with declaring the war on corruption, is accompanied by the weak political will of the leadership and the failure to take deterrent measures against those against whom corruption has been proven.

- The Algerian legislator has shown his will and determination to fight corruption in all its forms through his response to recommendations and suggestions related to international agreements in this field, but some bodies such as the Fiscal Query Cell remain modest in the field as long as their legal nature makes them a cell for prevention without deterrence. While we find that, the Accountancy Board, in terms of its structural organization, is a real constitutional institution that has judicial and administrative competencies in the field of protecting public funds and ensuring that funds are used rationally; through its legal value as a constitutional body that places it in a high position in the field of protecting public money. However, the judges of the Accountancy Board are also receiving great pressure from pressure groups.

II. The Recommendations of the study: *Through the previous results, several recommendations can be included, most notably the following:*

- Corruption is a destructive war on the capabilities of society, and therefore everyone is responsible to fight it, the state and civil society efforts, to avoid the high costs of the spread of this disaster ...

- The mission of national bodies and agencies to combat and prevent corruption is only one ring in the chain of reforms that the Algerian state

has made to public institutions since independence, which after a period proves its failure and is replaced by another reform. In return we have lost money and time and spread the negative effects of corruption more and more, and therefore it is important to emphasise the functions of these bodies by linking them to the democratic system, to realise transparency in management, control and investigation.

- The momentum of legislation and the accumulation of bodies if they do not apply the laws and find their path towards actual and proper activation, this will not help anything. Fighting corruption is by forming the state of right through an independent and objective judicial system, far from the executive branch, effective in separating corruption cases, neutral in its conviction and its conclusion.

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