

RESEARCH ARTICLE

Investigating the role of the State Court of Accounts in the implementation of the budget in Iran and comparing it with the French law

Omid Mohammadinia*

*Assistant Professor, Department of Islamic Studies and Law, Faculty of Literature and Humanities, Vali-e-Asr University (AJ) Rafsanjan, Kerman, Iran.

corresponding author and Email: o.mohammadinia@vru.ac.ir

Abstract

Parliamentary oversight of the political system represents the oversight of the government by the representatives of the republic and the formation of a democratic structure. The independence of the legislature from the executive is one of the most important steps in political development in Iran, and oversight of the legislature can be seen as a guarantee of legitimacy and accountability of the government. According to principle 76 of the Iranian Constitution, the Parliament can investigate all matters in the country. On the other hand, principle 55 of the Constitution gives the parliament the right to oversee the budget through the Court of Audit. However, there are many challenges in parliamentary oversight of budget implementation. Considering that the structure of parliamentary oversight of the budget is done through the Court of Accounts, this study compares the parliamentary oversight of budget execution in the Iranian and French legal systems with a descriptive and analytical approach and a library method. France was chosen for the comparative study because it was the second country after the United States and the first European country, under the influence of Montesquieu's ideas, to base its government structure on the separation of the three powers and state control. The results obtained from the study show that there are legal and executive shortcomings in parliamentary oversight in Iran, and on the other hand, the Court of Audit does not have a coherent legal and technical framework in the field of presidency; Therefore, the combination of these factors has reduced the performance of the Court of Audit.

Keywords: Parliamentary oversight, budgeting, Court of Audit.

1.Introduction

One of the most important tasks of the parliament is to monitor the implementation of the budget so that the representatives can make sure that the budget is implemented in the same way as it was approved. Strengthening budget supervision will strengthen financial prudence by the government (Organization for Economic Cooperation and Development, 2019: 82). In Iran, parliamentary supervision is carried out through the Court of Accounts, and this court can monitor the accounts of all institutions, government companies, ministries and all institutions that use the budget. The competence of this court is also proven according to principles 53, 54

Corresponding Author e-mail: .mohammadinia@vru.ac.ir

How to cite this article: Omid Mohammadinia. Investigating the role of the State Court of Accounts in the implementation of the budget in Iran and comparing it with the French law Pegem Journal of Education and Instruction, Vol. 15, No. 4, 2025, 226-239

Source of support: Nil **Conflicts of Interest:** None.

DOI: 10.47750/pegegog.15.04.19

Received: 12.02.2025

Accepted: 22.03.2025

Published: 09.05.2025

and 55 of the constitution. According to principle 53 of the Constitution, "all payments are made within the limits of credits approved by law"; In principle 54, the name of the Court of Accounts is clearly mentioned, and it is considered under the supervision of the Islamic Council, and in principle 55, the duties of this court are explained. According to this principle, the Court of Accounts must ensure that expenses do not exceed the appropriations approved by the parliament and that each budget is spent exactly in its line. In addition, the Court of Accounts is responsible for preparing the budget deduction report and submitting this report to the parliament. This report's comments of the Court of Accounts are also attached.

On the other hand, according to the law of this court approved on 19/4/1661, the Court of Accounts is recognized as the guardian of Bait-ul-Mal. It is in charge of continuous control and supervision of the institutions covered by this court audit of expenses and revenues and preparation of budget deduction reports. The Court of Accounts can also be considered a supervisory organization because the Islamic Council determines its three main constituents, which include the director general, the prosecutor, and the advisers. As a result, this court enjoys relative independence. In addition to this, unlike institutions such as the judiciary and administrative offence boards in the Court of Appeals, the filing of cases, investigation, investigation, ruling and prosecution takes place within the structure of the Court of Accounts, and no institution or body outside the Court has the right to its activities, reports and rulings. There is no supervision. According to paragraph "g" of principle "23" of the law of this court, creating any unjustifiable obstacles by the institutions' officials before the court's auditors and experts will cause the issue to be raised in the court of the court. Another important factor is that according to principle 76, the Islamic Council has the right to investigate all state affairs, and according to principle 42 of the Law of the Court, this Court can supervise all "financial affairs" of the country and in cases where it is necessary, direct correspondence and oblige all the authorities of the Islamic Republic of Iran to answer to the Court of Accounts.

On the other hand, according to principle "26" of the Court of Accounts Law, if the decisions of this court are not implemented, the judiciary will enter the matter through the prosecutor. Although the authority to issue judgments on the amount of damage caused to the treasury has given a high capacity to the law of the Court of Accounts, the impossibility of presenting opinions issued by the court in judicial authorities such as the Court of Administrative Justice has deprived the occupiers of the treasury of any opportunity. Parliament's supervision of the budget can be seen as the people's indirect supervision of the government's income and expenditure, and this issue strengthens the pillar of the republic. Therefore, supervision is one of the legislative guarantees. It is only by monitoring the implementation process that members of the legislature discover any defects and act to correct misinterpretation or mismanagement (Mazur, 2022: 1). Monitoring the implementation of the budget by the authorities that are elected by the direct vote of the people causes the control of power, and this problem forms the basis of the theory of separation of powers (Barclay, 2016: 385). However, considering the complexities in the budget and its implementation, it is important to examine the role of the parliament in budget implementation. To complete the research, it is necessary to compare it with the laws of France, where the issue of parliamentary supervision is ancient. Therefore, in

this research, the dimensions of the parliament's supervision over the implementation of the budget in the legal system of Iran and France are investigated. It tries to examine and implement the duties of the parliament of these two countries on the implementation of the budget, the legal status, the legal nature, authorities and organizations, the territory The activities, the limits of jurisdiction, the stages of sup.

2. Budgeting in Iranian and French law

2.1. Budgeting process in Iran

The first stage of the budgeting process is the notification of the budget circular. In Iran, first of all, the budget circular, which is a notice containing the policies and policies of the government in the preparation and regulation of the budget, is considered the leading guide of the executive bodies in preparing the budget for the coming year, is communicated to the executive bodies (Vijeh, 2019: 24). The second stage is the approval of the budget. Approving the budget is the exclusive authority of the parliament. In fact, by approving the budget, government actions are regulated and controlled by people's representatives. The specialized commissions of the parliament should be able to identify the government's reports, possibilities and goals from the figures of the budget bill and analyze the economic and social effects of the provisions of the budget bill, taking into account the current characteristics and realities of the country's future needs and collective goals, which are themselves a function of priority. And the people's expectations in their constituencies are to present their reform proposals more objectively. (Lamei & Fayazi, 2006: 116). The third stage is the implementation of the budget law. The purpose of budget implementation is the steps related to the collection of revenues and other sources of financing on the one hand and the use of anticipated and approved credits on the other hand to achieve public goals and objectives. (Nazerieh, 2012: 32). The fourth and last stage of the budget process is monitoring the implementation of the budget. The accuracy of executive operations and its compliance with goals and plans is the most important role of this stage. (Rangriz, 2016, 94) because the approved budget document guarantees all executive activities and actions, the Islamic Council will review its implementation by monitoring during and after the end of the year budget. On the other hand, evaluating the financial performance of the ministers in the governments determines its activity for the next financial year (Nazerieh, 2012: 37).

2.2. Budgeting process in France

1- Budget circular: in France, the annual budget preparation according to the law begins with a circular from the Ministry of Finance. According to its provisions, the executive bodies must prepare their budget according to the program and its analysis operations, review it through the joint inter-ministerial budgeting commissions and send the final document to the French Ministry of Finance. In the Ministry of Finance, the budget in terms of goals, policies, priority and distribution of investments, and economic and financial justification, on compliance with the rules and standards for budgetary control, and after technical, economic and financial reviews, the final budget report of the departments for the project The budget is prepared in the

joint commission and after coordination in this commission, the final budget document is provided to the Economic and Social Council. The budget document, together with the analytical report, is submitted to the parliament for consideration and approval by the French Prime Minister. The draft budget law must be submitted to the parliament by the first Tuesday of October (Organic Budget Law, principle 39).

2- Approving the budget - according to principle 39 of the French Constitution, the budget bill is first given to the National Assembly. If the National Assembly does not express its opinion within 40 days of receiving the budget bill, the government will inform the Senate, and according to principle 47 of the French Constitution, the said assembly must hold a meeting within 15 days. The next steps will be according to the provisions provided in principle 45. According to this principle, when a bill or legal proposal is not approved after two rounds of review due to a lack of agreement between the two parliaments, or if the government declares urgency, the prime minister can, after one review, ask the parliament to form a joint commission and Declare the disputed issue of your proposal. The text prepared by the joint commission can be presented by the government to the parliaments for approval, in this case no amendment will be accepted except with the government's approval. If this commission does not succeed in preparing a single text or this text is not approved according to the conditions foreseen in the previous paragraphs, the government can ask the National Assembly to make a decisive decision regarding the mentioned text. In this case, he can choose the text prepared by the joint commission or the latest text that was voted by that parliament and the Senate adopted changes in it. After the presentation of the budget bill, if the parliament does not express its opinion for 70 days, the government can implement the text of the bill through a binding order. Also, the 50-day deadline for parliamentary decision-making on the draft law on providing financial resources for social security is mentioned in principle "47.1" of the Constitution. The president can ask the parliament to revise the budget within 15 days. In the House of Representatives and the Senate, the budget document is first examined in special commissions and presented with a critical report on the budget in the general meeting of the representatives. (Danesh Jaafari, 2009: 16). The special commissions for handling the budget in both parliaments get help from the cooperation of independent research and specialized institutions that are not affiliated with the government as technical advisors, and in addition, the members of the said commissions are mostly representatives specializing in public finance and economy and social policies. This point is the most important difference between the review of the budget bill in Iran and France. 3- The third stage is the implementation of the budget: according to the law, the executive bodies are obliged to inform the French Ministry of Finance of the implementation of the budget every month from the moment the budget is announced and every three months to prepare a systematic analytical report and give it to the Ministry of Finance. The French Ministry of Finance also uses the latest data collection techniques to classify and analyze the information and send it to different parts. It is also responsible for sending monthly reports received from the executive body to the Economic Council and, every six months, an analytical and comprehensive report on the performance of the budget to the parliaments and monetary and financial institutions, the government and the presidency and other relevant legal institutions. 4- Monitoring Of the implementation of the

budget: the supervision of the programs and the implementation of the budget is applied by the Court of Accounts through the supervision of the budgetary operations and in various ways, such as financial reporting from the executive bodies in France.

Supervision of Iran's budgeting system is not necessary for several reasons, which are mentioned below:

A- Unlike the budgeting system in France, in Iran, only the revenues and expenses are determined by the laws and regulations and the efficiency of the costs is not considered. Independent financial government institutions pay attention to the fact that the documents prepared in the accounting unit are based on laws and regulations, so there is no supervision of executive and efficiency institutions in these institutions.

B- Operational supervision in Iran's budgeting lacks a coherent system and no specific work progress and progress evaluation features. In approving and reviewing the budget in the legislative law in each of the parliamentary commissions, since most of the parliamentarians consider themselves the supporters of the ministries and government agencies related to their commission, they focus more on the budget allocated for their collections.

D- The budget deduction report is prepared annually in France. At the end of each financial year, it examines the performance of the accounts of government agencies and prepares a complete and written report on this matter and sends it to the parliament through the government board. Based on this, the government will consider it in next year's budget. The Court of Accounts in France has movable and immovable properties of the government, which reports to the Parliament and reviews the depreciation of these properties. This work is not done in Iran's Court of Accounts. In Iran, despite principle 55 of the Constitution, this report is sent to the parliament with a delay of one year.

The French constitution specifies that the draft annual budget law must first be discussed in the National Assembly. This means the government cannot submit the draft budget law to the Senate first. But in our country, after being prepared by the government, the draft budget is directly submitted to the parliament for discussion. If possible, the budget bill will first be presented and examined in the preliminary expediency council, then sent to the Islamic Council after expert review and correction of deficiencies.

In the case of monitoring budgeting, some inadequacies include:

The financial laws in the country that deal with financial affairs have ambiguities that cause various problems in implementing and monitoring the budget. Some of them include inadequacies and inadequacies of legal implementation, which are discussed in the following.

2.2.1. Legal inadequacies of Parliament's supervision of budget implementation

1- Legal status outside the system, which are excluded according to the law on compliance with the law of public accounts and other general regulations of the government or the legal regulations of the government and cannot supervise their work (these credits in regulation (5)

of the budget law of 1360 probably for the conditions The country's war has been considered, but it continues until now.

2- The improper budgeting structure in Iran based on the plan and budget law of 1351 is not effective because this old law and the budget figures were too high.

3- And the rows in the budget law cause discrepancies between the budget performance statement and the budget deduction report and add to the ambiguities.

4- According to principle 31 of the Public Accounts Law, there are two basic forms in the activities of accountants:

A- In this principle, two different executive and supervisory duties are the responsibility of the accountant, and the role of director general of financial affairs and accountant has been assigned to one person. So one person supervises his work. This is not acceptable in any way and supervision and control should be established on the executive responsibilities of separation and each of them should have supervisors.

B- Only the term "qualified official employees" is mentioned in this law for the selection of accountants. This feature is very general and has made the public companies to choose the accountable ones from among their official employees and to pay to the Ministry of Economic Affairs and have bidders. This is also problematic in terms of budget control because there are probably fewer accountants who are willing to report violations of the law to their superiors to supervisory organizations.

5- principle 91 of the Public Accounts Law, which is the only pre-expenditure control tool and legal predictor in the budget. This principle is in conflict with principle 53 of the Public Accounts Law: According to principle 53 of the Public Accounts, the main duty of the accountant is to "comply with laws and regulations", but according to principle 91 of the aforementioned law, the accountant legalizes any expenditure as it is done. And regulations must declare the law with citations in writing to the authority issuing the spending order. After receiving the auditor's report, that official considered his order to be in accordance with the laws, and he must declare the responsibility of the legality of his order to the auditor in writing, mentioning the legal reference to the decision and the form. In this principle, due to the fact that according to principle 53, compliance of payment with the laws is up to the accountable management, the authority issuing the order should not be recognized as compliance with the laws and regulations.

6- principle 105 of the Constitution, general punishments: reprimand, withholding rights and dismissal are considered for the violators. These laws, in addition to principle 23, are also provided for in principle 9 of the Law on Handling Violations of Government Employees, but it is clear which of these punishments have been presented compared to each other.

7- According to paragraphs 6 and 7 of the Program and Budget Law, there is no clear definition of the boundary between current credits and construction credits and the cost of maintaining

the government's economic activities in the law. This ambiguity causes enormous sums of money to be spent on current expenses such as overtime, missions, compensation for efforts, assistance and rewards, which have nothing to do with the principle of the project and provide space for profiteers to squander.

2.2.2. Executive inadequacies of the Parliament's supervision over the implementation of the budget

- 1- The lack of necessary independence of the accountant in performing assigned duties according to principle 91 of the Public Accounts Law
- 2- Accountants are few compared to executive bodies in the country, and some accountants have to manage the accounts of several institutions, which makes financial supervision difficult.
- 3- A sampling system is used in supervision, which weakens financial supervision.
- 4- The minimal budget allocated to supervision includes only two per cent of the Ministry of Finance's credit volume, which is responsible for allocating this figure.
- 5- Devices that use the country's public budget do not clearly report their expenses.
- 6- Old accounting systems are used in Iran, which reduces the quality of work.
- 7- There is no solid expert body for budgeting in Iran.

3. Court of Accounts

3.1 Court of Accounts in Iran

The Court of Accounts in Iran, in addition to being a dedicated administrative authority, is also a judicial authority dealing with financial violations, which, according to principle 55 of the Constitution, has the duty of monitoring the way budgets are spent by government organizations and institutions, and investigating financial violations and account disputes of government officials. is in charge The country's public accounting law also supervises the accounts, not specific or general persons. According to principle 1 of the Court of Accounts Law, the purpose of this court is continuous control and supervision to protect the treasury. This control is done in three ways. Controlling the financial activities of ministries, government institutions and other institutions that use the government budget (paragraph A of principle 1). This type of supervision is carried out by the auditors Court of Accounts. Examining and auditing the spent funds and revenues is another duty of the Court of Accounts (paragraph b of principle 1). It is the responsibility of the Court of Accounts to prepare the budget deduction report and present it (clause c, principle 1). Now the question is raised that the proceedings of the Court of Accounts in Iran have a judicial nature?

The answer to this question should be kept in mind that judicial proceedings are mainly carried out by judicial authorities, that is, this type of supervision is done by the judiciary, not by the legislature or the executive. Therefore, when the investigation is not carried out by the judiciary, the supervision of the Court of Accounts cannot be considered as a type of judicial supervision; Because a authority like the Court of Accounts is affiliated with the administrative system but has judicial effects; That is, although this court has the duty of inspection, it is not

a subset of the judiciary; However, he can order to compensate the damage caused to Baitul Mal and condemn the violators to the prescribed punishments. It seems that this issue needs a deeper investigation because the Court of Accounts is not structurally a subset of the judiciary and its proceedings cannot be considered a judicial supervision order, but in terms of content, it has the ability to have rules that can punish the wrongdoer based on the note of principle 23 of the law. The Court of Accounts of the country should condemn.

According to principle 11 of the Court of Accounts Law, after the opening of each legislative period, the President of the Court is elected on the proposal of the Program, Budget and Accounts Commission of the Islamic Council and approved by the representatives of the nation, and has important duties and responsibilities, including the nomination of 15 trustworthy, pious and professional people. Even if possible, from among the qualified people of the Court of Accounts, to the Commission of the Court of Accounts, Budget and Financial Affairs of the Parliament (based on the amended principle 16, approved (20/5/1370) and the selection of replacement members of the advisory boards in case of death, resignation or retirement of one of the members of the boards .

One of the most important deficiencies in the law of the Court of Audit of the country approved on 11/11/1361 is that the necessary conditions for the appointment of the head of the court are not mentioned; Therefore, there is no mention of expertise in this law and the selection of the head of the Court of Accounts does not have the necessary frameworks. According to the eighty-fourth principle of the constitution, "every representative is responsible to the whole nation and has the right to comment on all internal and external issues of the country". According to this principle, the representatives of the Islamic Council have the right to comment on all internal and external issues such as the budget. Perhaps not considering expertise for the chairmanship of the Court of Accounts relies on principle 184 of the Constitution because this principle allows the representatives to comment on all matters, but does not distinguish between specialized work and public work, and basically the chairmanship of the Court of Accounts is in line with the duty of has seen representation.

The answer to this question should be kept in mind that judicial authorities mainly carry out judicial proceedings; that is, this type of supervision is done by the judiciary, not by the legislature or the executive. Therefore, when the judiciary does not carry out the investigation, the supervision of the Court of Accounts cannot be considered a type of judicial supervision. Because an authority like the Court of Accounts is affiliated with the administrative system but has judicial effects. That is, although this court has the duty of inspection, it is not a subset of the judiciary. However, he can order to compensate for the damage caused to Treasury and condemn the violators to the prescribed punishments. This issue needs a more profound investigation because the Court of Accounts is not structurally a subset of the judiciary, and its proceedings cannot be considered a judicial supervision order. Still, in terms of content, it can have rules that can punish the wrongdoer based on the note of principle 23 of the law. The Court of Accounts of the country should condemn.

According to principle 11 of the Court of Accounts Law, after the opening of each legislative period, the President of the Court is elected on the proposal of the Program, Budget and Accounts Commission of the Islamic Council and approved by the representatives of the nation, and has important duties and responsibilities, including the nomination of 15 trustworthy, pious and professional people. Even if possible, from among the qualified people of the Court of Accounts, to the Commission of the Court of Accounts, Budget and Financial Affairs of the Parliament (based on the amended principle 16, approved (20/5/1370) and the selection of replacement members of the advisory boards in case of death, resignation or retirement of one of the members of the boards.

One of the most critical deficiencies in the law of the Court of Audit of the country approved on 11/11/1361 is that the necessary conditions for appointing the head of the court are not mentioned. Therefore, there is no mention of expertise in this law and the selection of the head of the Court of Accounts does not have the necessary frameworks. According to the eighty-fourth constitution principle, "every representative is responsible to the whole nation and has the right to comment on all internal and external issues of the country". According to this principle, the representatives of the Islamic Council have the right to comment on all internal and external issues, such as the budget. Perhaps not considering expertise for the chairmanship of the Court of Accounts relies on principle 184 of the Constitution because this principle allows the representatives to comment on all matters but does not distinguish between specialized work and public work, and the chairmanship of the Court of Accounts is in line with the duty of has seen representation.

The competencies of the prosecutor of the Court of Accounts are as follows:

1- The Prosecutor of the Court of Audit of the country acts in the protection of the rights of the State Treasury within the limits of the financial laws and regulations, and in performing his duties, he can refer to any of the institutions personally or assign this mission to one of the prosecutors.

2- The Prosecutor of the Court of Accounts of the country is obliged to deal with the deficit of the collective chapters of the officials and the cases mentioned in principle 23 of this law and other cases that are under the jurisdiction of the Court of Accounts of the country, and after completing the case, by issuing an indictment, to file in Advisory boards should report to the head of the country's audit court (Note 20, principle 21, addendum, 5/20/1370).

The prosecutor or the prosecutor's representative will notify the relevant institutions of the National Court of Accounts' decisions for implementation, and a copy will be sent to the Ministry of Economic Affairs and Finance. If the decisions mentioned above remain unimplemented, the Prosecutor of the Court of Accounts has the duty to announce the matter to the Islamic Council (Kordnaji, 1382: 129).

According to the amended principle 12 approved on 20/5/1370, the Court of Accounts has a court and at least 3 and at most 7 advisory boards. Each board comprises three advisers, one of

whom will be the head of the board. The fourth chapter of the Court of Accounts Law deals with the work of the Advisory Board. principle 23 of the amendment approved on 5/20/1370 deals with the quality of activity of advisory boards. The most important cases that these committees consider and vote on are:

- A) Failure to submit the financial statements of the income and expense account of the legal office and the deficit statement or failure to submit documents and documents to the Court of Accounts within the stipulated time.
- b) Over commitment on credit or failure to comply with financial laws and regulations
- c) Failure to timely deposit income and other sources of credit provided in the public budget to the relevant account, as well as failure to deposit funds received as deposits or deposits or special or similar.
- d) Failure to pay the government's claims on time, which causes losses to the treasury
- e) Misuse, negligence, and tolerance in maintaining government property, documents, and funds, or any expenditure or incorrect decision that causes loss or damage to the treasury.
- f) Creation of unjustifiable obstacles and prohibitions by the relevant officials of the institutions towards the auditors or auditors and other experts of the State Court of Audit to perform their duties.
- g) Payments and receipts that are made against the existing laws by the written order of the responsible authorities (Hadavand, 1394: 152).

He and the prosecutor can reconsider the decisions of the advisory boards within twenty days from the date of notification to the convicted person. The authority for hearing the appeal request is the competent court, which is composed of one person who is the ruler of Sharia, chosen by the head of the judiciary and two people from the advisers of the Court of Accounts as experts and chosen by the head of the court, who have no experience of voting in the case at hand. (principle 28 of K.D.M.K and its note one) (Rostami, 2010, 296).

To benefit from a fair trial, what seems necessary, above all, is the right to protest and file a lawsuit (Yavari, 2010: 272). Resumption of proceedings is one of the extraordinary stages of a complaint against rulings, which is presented to the same authority that issued the decision and can lead to the deviation of this authority from its previous decision" (Rasekh, 2008: 68). In this section, it is necessary to point out and criticize an approach. In Iran, the judicial practice is that managers are charged or prosecuted for committing a violation. In contrast, many of them may have committed a violation by not performing an important action. This is a very important point that is very important to pay attention to. Many managers cause severe damage to Bait-al-Mal by not fulfilling a responsibility, but because in the Court of Accounts, the principle is on doing, not doing, These issues are not dealt with.

3.2 Court of Accounts in France

The Court of Audit in France is considered a financial court, a part of administrative courts with special jurisdiction, and the difference with Iran is that these administrative courts are a subset of judicial institutions. In France, institutions such as the government, province, department and its subdivisions have a large budget, and the legislator has approved the regulatory laws in the form of the budget law. This law is approved by the parliament every year. In this country, as in Iran, the parliament supervises how the budget is spent so that the budget is distributed and paid according to the law. For this purpose, financial courts in this country aim to control and monitor the government's assets. The French Court of Accounts is one of the well-known financial courts specified in principle 47 of the Constitution of this country: "The Court of Accounts accompanies the Parliament and the government in monitoring the implementation of financial laws. "

principle 9 of Resolution No. 99, dated February 11, 1985, specifies that this court has seven branches, each having a president, senior advisers, auditor advisers and auditor members. These people all have judicial authority and cannot be separated or transferred. This is even though, according to principle 3 of the Law of the Court of Accounts of Iran, this court has five branches in Iran.

One of the important differences between the heads of the Court of Accounts of Iran and France is that, unlike Iran, French law has established a framework for the election of the head of the Court of Accounts. The chairman of the Court of Accounts is elected by the approval of the Cabinet of Ministers and has the position of a judge. In addition, the head of the Court of Accounts is irremovable and transferable. Other judges of the Court are appointed by the decree of the President of France, but the head of the Court of Accounts is also the head of the first branch of this court while maintaining his position. As can be seen, French law has dealt more delicately with the issue of the chairmanship of the Court of Accounts. He must have a judicial position to have full knowledge of the law. This issue causes a person to be elected as the head of the Court of Accounts who, regardless of any positive or negative characteristics, is familiar with legal issues and has an opinion in this field.

According to principle 1 of French Law 67-483, "Judgment" is one of the duties of the Court of Audit. Therefore, it can be concluded that in this country, like Iran, the Court of Accounts can sentence guilty people. Still, it should be noted that the Court of Accounts in France is part of the financial courts and is a subset of judicial institutions, while the Court of Accounts in Iran is under It is the legislature's opinion. One of the important differences between the Court of Accounts in Iran and France is that the branches located in each region deal with issues and issue verdicts regionally, while in Iran, evidence of violations is collected and referred to Tehran. This procedure means a lot of time is required for proceedings, and there is an accumulation of cases in the Court of Accounts based in Tehran, and it is not clear when it will be their turn to be heard. While in France, issues are dealt with in the same area where the violation occurred.

A- The Court of Accounts in France is under the supervision of the executive branch and in Iran under the supervision of the Islamic Council. According to principle 47 of the French

Constitution, the Court of Auditors assists the Parliament in monitoring the implementation of budget laws. In France, graduates of the "National School of Management" are employed in the Council of State, Court of Auditors, administrative courts and other public jobs. To enter this centre, one must pass the entrance exam. Thus, the most important and qualified people from a scientific and even physical point of view are sent to high jobs (State Council, Court of Audit, administrative courts, etc.), and the rest are assigned to other public jobs. They become Therefore, in the French legal system, no person will reach sensitive jobs such as the State Council, Court of Accounts and administrative courts without completing the internship at the National School of Management, but employment in the Court of Accounts of Iran is free of such complications. This difference shows that in France, employees are trained before starting work, while in Iran, the lack of such a procedure causes the weakness of human resources in various organizations, and management will be accompanied by trial and error.

B- In France, according to the 1967 Law of the Court of Accounts, the main goals and duties of the Court are summarized in four basic cases, first: monitoring the implementation of budget laws and handling accounts, second: subtracting the budget, third: submitting an annual report to the president, and fourth: Continuously sending necessary observations and reminders to ministers, executive bodies and responsible officials.

C- Also, in France, all legal entities of private law with legal personality with financial independence that provide insurance services, as well as other legal entities that directly or indirectly have a partnership with the government or use government aid and subsidies, will be subject to the supervision of the court. Therefore, regarding the objectives and scope of proceedings, the French court is comprehensive and there are few institutions that are outside the circle under the control of the court. But in our country, a large number of cultural, educational and charitable institutions and sports federations, especially public non-governmental institutions and institutions, even companies whose shares are owned by the government and some other institutions, are practically not audited by the court.

Conclusion

The review and comparison of parliamentary supervision between Iran and France shows that parliamentary supervision, especially from its structural aspect (i.e. the Court of Accounts), is more comprehensive and complete in France and has better mechanisms for budget supervision. The presence of experts in the French Court of Accounts has made the human resources of this court more efficient. This gap causes a managerial weakness in Iran's Court of Accounts because there is no legal mechanism in Iran that considers special expertise for the head of the Court of Accounts. There are shortcomings in the human resources department of the Court of Accounts in Iran, and there is no documented planning for attracting experts in the law while providing efficient human resources and improving the capacity of the Court of Accounts, especially in the management department, is of great importance.

Principle 54 of the Constitution considers the Court of Audit to be the independent auditor of the legislature. However, there are still inadequacies regarding its monitoring in Iran, which

seems to be the leading cause of the country's political structure and, of course, the unstable conditions caused by external factors such as sanctions. The explanation is that when the government is under embargo, many of the channels of providing and spending the budget will find a security mode, resulting from which a major part of the spending channels will be out of parliamentary supervision. Therefore, one of the roots of the weakness of parliamentary supervision in Iran is foreign conditions and problems. On the other hand, many centres that receive funds lack legal definitions; They receive the budget but do not consider themselves accountable.

Suggestions based on research findings

1. Emphasis on budgeting based on predetermined plans means that a plan with its objectives is determined first, and then the place of expenditure is considered. Therefore, the movement should be from income to expenses rather than creating expenses first and seeking to earn income for expenses.
2. Special commissions of the parliament pay more attention to the budget of state-owned companies and closely monitor their financial operations.
3. Establishing a legal mechanism to deal with cases by the Court of Accounts based in the region. This work reduces the time of dealing with violations; it is also suggested to send the case to the Court of Accounts of Tehran only in case of objection.
4. Considering a crime for managers who cause damage to Baytalmal by failing to fulfil their responsibilities (not that only managers are reprimanded for management misconduct).
5. Establishing a legal mechanism to determine the legal conditions for electing the head of the Court of Accounts
6. Establishing planned mechanisms to improve human resources capacity in the National Accounts Court

Suggestions for researchers

1. It is suggested to investigate and analyze the interference of the duties of the National Accounts Court and the National Inspection Organization in independent research.
2. Apart from France, it is suggested to conduct independent comparative research on the pathology of parliamentary supervision in Iran to examine the challenges and achievements of the Court of Accounts.

References

Barclay, Linda. (2016). The Importance of Equal Respect: What the Capabilities Approach Can and Should Learn from Human Rights Law. *Political Studies*, 64(2), 385–400.

Calitz, Black (2021), Accountability in Public Expenditure through effective Parliamentary Fiscal Oversight, Parliament of the republic of South Africa, 27.

Daneshjaafari, Daoud, (2008), Planning in France, Tehran: Research Center of Islamic Council.

Fallahzadeh, Ali Mohammad, Hassanzadeh, Seyed Mohammad Taqi (2019), Parliamentary oversight of the Turkish Constitution after the 2017 referendum, Political and International Research, Volume 12, Number 42, Pages 62-74.

Hedayati Zafarqandi, Mohammad (2016), the role and function of the Court of Accounts in the implementation of financial supervision, Khordad Nations Research, No. 18, pages 45-60.

Lamayli, Ali and Fayyazi, Mohammadtaghi, (2012), comparative study of Iran's budgeting system, Majles and Research Quarterly, year 17, number 63

Mazur, Sidonia (2022), Amending budget 1/2022, | European Parliamentary Research Service.

Mirmohammadi, Seyed Saeed (2017), Comparative Law: (Comparative Study of Iranian, French and American Law), 2nd edition, Tehran: Ava Books.

Mozni, Ruhollah (2013), Public Economic Law (Comparative Study of Iran and France), Tehran: Majd Publications.

Nazerieh, Nasreen, (2012), examining the competences of the legislature in approving the budget, (master's thesis in public law), Tehran: Islamic Azad University, Tehran Branch.

Organisation for Economic Co-operation and Development (2019), Budgeting and public expenditures in OECD countries, Oecd library, Published on April 11.

Rasakh, Mohammad (2008): The theoretical foundation of reforming the legislative system. Tehran: Islamic Council Research Center

Rostami, Vali, (2010), Public Finance, Tehran, Mizan Publishing.

Sheikh Al-Islami, Seyyed Mohsen, (2018), Comparative Constitutional Law, Kosha Publications, Tehran: Majd Publications.

Sisulu, M,P (2021), Financial oversight, South Africa: Legislative Sector.

Special, Mohammad Reza, (2009), Legal security in the legal system of the Islamic Republic of Iran, Tehran: Majd.

Yavari, Asadullah (2010), Comparative Administrative Law, Tehran: Shahid Beheshti University.