THE SUPREME CONTROL ORGANS IN ROMANIA*

RICHARD SZAWLOWSKI
Professor of International Law, The Polish University, London

I. The Past

United Romania was, to a great extent, a product of the defeat of Russia in the Crimean War. Previously two separate Duchies, Wallachia and Moldavia, both Russian protectorates (but still having to pay a tribute to the Ottoman Empire), existed on that territory. Russian troops were stationed there until 1851 (and occupied Romanian territory again in 1853/54), and quashed all national and liberal movements.

But the newly-emerged united Romanian Duchy (1862) was not fully sovereign either; it was a collective protectorate of the five big powers and Sardinia. Full sovereignty was achieved only in 1878, by the Treaty of Berlin, after the Russo-Turkish war, when Serbia and Montenegro were also given independence and Bulgaria was established as an autonomous Duchy. The Kingdom of Romania was proclaimed in 1881.

1. The first supreme control (audit) institution on Romanian soil existed in Wallachia already in the 1830s. The Regulamentul organic of that Duchy of 1831, Art.136, created, starting with 1 January 1832, an organ called National Control, composed of a Chief of Control, two desk chiefs, and the needed secretaries. Its task was to help the ordinary National Assembly in its examination of the management of all the revenues and expenditures of the country. This National Control, very frequently referred to simply as Control, was later – in the fifties – transformed into a Department of Control, but still sometimes referred to as National Control. There was no similar organ in the Duchy of Moldavia.

When governmental “departments” were later renamed “ministries”, a Ministry of Control emerged. Under Alexander Cuza, who became Ruling Prince of both Duchies in January 1859, there were Ministers of Control in the successive Cabinets of the Romanian Duchy (Wallachia) between January 1859 and January 1862, though there were none in the Cabinets of Moldavia. Later, still under Cuza, the two Duchies were united into one Romania, and there was a Minister of Control sitting on all five successive Cabinets of the Cuza era up to his abdication in February 1866. Thus even after the creation of the Court of Accounts in January 1864 (see below), the Ministers of Control

* The research for this article was done in Bucharest in the autumn of 1981 under a grant from the Social Sciences and Humanities Research Council of Canada, Ottawa. A follow-up of that research and additional interviews took place in the autumn of 1982.
heading the Ministry of Control still remained, even though it was in the process of liquidation. It is true, though, that starting with the third Cabinet, which was formed in October 1863, these ministers were all referred to as *ad interim*.

There is extremely little information about the Ministry of Control and its practical activities. According to two pre-war Romanian authors, it was modelled on the Russian State Control (*Gosudarstvennyi Kontrol*). But all this was mentioned by them in just one sentence, and obviously without the slightest attempt at the archival research that is indispensable if one is to arrive at final conclusions.

One printed piece of information referring to the Ministry of Control which we came across goes back to 1859. In the *Official Monitor* we read, under the heading “Ministry of Control”:

> "Before the end of the mission of the Russian Commissar for the examination of the control of the expenditures of the Imperial Russian Army during the time it occupied this Duchy, all the merchants holding receipts proving the use of products, objects and all such goods in kind delivered to this army should submit them to the Secretariat of this ministry, and this notice announces that such receipts shall be delivered within the term of two months, knowing that every one shown after the expiry of this term, no matter what its nature, will not be taken into consideration."

2. The first announcement concerning the creation of the Court of Accounts, referred to, at that stage, as “Court of Control”, was made already in December 1859. In the “prince’s message” to the deputies of the Elective Assembly of the Romanian Duchy (Valachia), delivered by the president of the Council of Ministers, there was the following passage:

> "A court of control will be instituted in a short time so that the accounts of the State, submitted to a high jurisdiction, will receive, the whole year round, the sanction of an authority with the low degree of dependence and the respect commanded by the authority of justice. There is indeed the need that it be known by those who handle public money that each of their activities will be under the strictest control and that they will be held rigorously responsible."

The preparatory work obviously took longer than initially planned. However that may be, the Court of Accounts (*Curtea de Conturi*) was created by a law of 24 January 1864. It was modelled on the respective institutions of the Romanic countries of Western Europe, which also spread — from Spain and Portugal — to Latin America.

In the Romanian case the source of inspiration was the *Cour des Comptes* of France, the *Cour des Comptes* of Belgium, and the Italian *Corte dei Conti*. The senior of them was the French organ, created by Napoleon in 1807, granting judicial status to the auditing officers of the Court. Audit of accounts was limited to the *ex-post* stage, and was connected with the handing down of decisions providing for repayment of (public) money in cases where