

The Social and Economic Impacts of Organic Law 18/15 on Public Sector Accounting Reform in Algeria

التأثيرات الاجتماعية والاقتصادية للقانون العضوي 15/18 المتعلق بإصلاح المحاسبة في القطاع العام في الجزائر

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Abstract

The Organic Law 18/15, adopted by Algeria in 2018, marks a significant milestone in public sector accounting reform. It introduced profound changes aimed at enhancing transparency and accountability in public financial management, as well as improving expenditure efficiency. This study explores the social and economic impacts of the law, evaluates its success, and identifies implementation challenges. Using a comparative analytical approach and data from various official sources, the study reveals enhanced transparency and improved spending efficiency. However, it also underscores challenges related to administrative and technological infrastructure during implementation. Studies indicate that the law has positively influenced both social and economic aspects. Overall, Organic Law 18/15 represents a crucial advancement towards achieving better governance and more effective management of financial resources in Algeria. With ongoing efforts to bolster transparency and accountability, this law has the potential to significantly contribute to sustainable development and prosperity for the Algerian populace.

Keywords: Organic Law 18/15; Social impacts; Economic impacts; Public Accounting

JEL Classification Codes: K0, K1, K3

الملخص:

القانون العضوي 15/18، الذي اعتمدته الجزائر في عام 2018، يمثل نقطة تحول هامة في إصلاح المحاسبة في القطاع العام. فقد أدخل تغييرات جذرية تهدف إلى تعزيز الشفافية والمساءلة في إدارة الأموال العامة، بالإضافة إلى تحسين كفاءة الإنفاق. تتناول هذه الدراسة الآثار الاجتماعية والاقتصادية للقانون، وتقيم نجاحه، وتحدد التحديات التي واجهت تنفيذه. باستخدام نهج تحليلي مقارنة وبيانات من مصادر رسمية متنوعة، تكشف الدراسة عن زيادة في الشفافية وتحسين في كفاءة الإنفاق. ومع ذلك، فإنها تسلط أيضًا الضوء على التحديات المتعلقة بالبنية الإدارية والتكنولوجية أثناء التنفيذ. تشير الدراسات إلى أن القانون أثر بشكل إيجابي على الجوانب الاجتماعية والاقتصادية. بشكل عام، يمثل القانون العضوي 15/18 تقدمًا حاسمًا نحو تحقيق حكم رشيد وإدارة أكثر فعالية للموارد المالية في الجزائر. مع الجهود المستمرة لتعزيز الشفافية والمساءلة، يتمتع هذا القانون بالقدرة على المساهمة بشكل كبير في التنمية المستدامة والازدهار للشعب الجزائري.

الكلمات المفتاحية: القانون الأساسي 15/18؛ الآثار الاجتماعية؛ الآثار الاقتصادية؛ المحاسبة العمومية.

تصنيفات JEL: K3, K1, K0

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Introduction:

The Organic Law 18/15, enacted by Algeria, represents a significant advancement in public sector accounting, introducing fundamental changes to the accounting and administrative systems. This study aims to explore the social and economic impacts of this law and how it achieves public sector accounting reform in Algeria (Mourad , Benmoussa, 2022) . Conducting a precise evaluation of these impacts can enhance our understanding of the law's success and identify implementation challenges. Organic Law 18/15 was adopted in Algeria with the goal of reforming and modernizing the public sector accounting system. The law aims to enhance transparency and accountability in public financial management, ensuring efficient and effective use of public expenditure. This law marks a transformative shift in how financial matters are managed and organized within the Algerian government, representing a crucial step towards achieving financial sustainability (Chibi, Chekouri, Benbouziane, Boulila, 2022).

This study's significance stems from the Algerian community's need to grasp the profound changes instigated by Organic Law 18/15. It aims to understand its effects on transparency, anti-corruption efforts in public finance, and the efficiency of public expenditure. By delving into the historical context and evolving concepts, the study seeks to guide future recommendations and strategies for advancing public sector accounting practices in Algeria.

The study employed a comparative analytical approach, gathering data from multiple official sources such as the Ministry of Finance, the Central Bank of Algeria, the National Office of Statistics, and Human Development Indicators issued by the United Nations Development Programme. The data underwent statistical analysis to compare economic indicators before and after the law's implementation.

This study draws upon previous references that examined the impact of Organic Law 18/15 on public accounting in Algeria, such as the study "The Impact of Organic Law 18/15 on Public Accounting in Algeria: An Analytical Study" (Mourad , Benmoussa, 2022) which reviewed the legal and regulatory changes. Additionally, it references the study "Public Sector Accounting Reforms and the Implementation of Organic Law 18/15 in Algeria," (Cuadrado-Ballesteros , Bisogno, 2022) which focused on implementation challenges. Furthermore, it cites the study "Transparency and Accountability: The Role of Organic Law 18/15 in Algerian Public Finance" exploring the law's role in enhancing transparency and accountability.

The study "Features of the reforms in Organic Law 18-15 concerning finance laws and its effects on the new public accounting law" (Gaoui, 2022) reviews the main amendments in Organic Law 18-15, such as enhancing transparency and accountability, simplifying budget procedures, and improving the management of public revenues and expenditures. The study also analyzes how these amendments can positively impact the new public accounting law, with a focus on improving financial efficiency and controlling government spending. The study Organic Law 18-15 concerning finance laws and the reform of public financial management (Khel, 2022) addresses the fundamental reforms included in Organic Law 18-15, including the development of an integrated financial framework, the enhancement of the role of oversight bodies, and the improvement of budget preparation and execution procedures. The study also reviews how these reforms can contribute to improving public financial management and increasing transparency and accountability in public spending.

Organic Law 18/15, adopted by Algeria in 2018, represents a fundamental reform of the public sector accounting system. It provides a comprehensive framework aimed at enhancing transparency, accountability, and efficiency in managing public funds. Despite its significant potential, the implementation of this law faces numerous challenges, particularly at the administrative, technological, and procedural levels.

This study seeks to answer the following questions:

- ✓ What are the social and economic impacts of Organic Law 18/15 on public sector accounting reform in Algeria?
- ✓ To what extent has this law succeeded in promoting transparency and accountability?
- ✓ What challenges have hindered its effective implementation?

By adopting a comparative analytical approach and relying on data drawn from official Algerian reports and international assessments, this study offers a detailed evaluation of the law's outcomes and identifies areas requiring further attention. The findings contribute to a deeper understanding of accounting reforms and provide actionable recommendations for their improvement in the future.

Methodology

This study adopts a comparative analytical approach to evaluate the impacts of Organic Law 18/15. The methodology involves the following steps:

- ✓ **Data Collection:** Data were gathered from the Ministry of Finance, the Central Bank of Algeria, the National Statistics Office, and international organizations such as the United Nations Development Programme (UNDP).
- ✓ **Sample and Timeframe:** The study analyzes key economic and social indicators during the period from 2018 to 2023 to measure changes before and after the law's implementation.
- ✓ **Analytical Tools:** Statistical techniques were employed to assess changes in the indicators, supported by graphical presentations to illustrate trends.
- ✓ **Verification:** The data were cross-checked against previous literature to ensure reliability and provide necessary context.

1- The theoretical aspect

1-1 Objectives of the law

These objectives are part of the Algerian government's efforts aimed at improving the financial and accounting system in the public sector, with the goal of achieving higher levels of transparency and efficiency, and ensuring compliance with international standards.

- ✓ **Enhancing Transparency:** The law introduces new measures to ensure the publication of financial information in ways that facilitate easy public access.
- ✓ **Improving Financial Oversight:** The law strengthens the role of oversight bodies, such as the Accounting Council, in monitoring budget implementation and detecting any deviations or violations.
- ✓ **Public Expenditure Efficiency:** The law aims to enhance the management of public expenditures by establishing planning and monitoring mechanisms that ensure efficient resource utilization.

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1-2 The major transformations associated with Organic Law 18/15

The major transformations associated with Organic Law 18/15 represent a significant turning point in Algeria's public sector accounting system, witnessing profound changes in how public accounts are managed and organized. These transformations are part of a relentless pursuit of transparency and anti-corruption efforts within public institutions, aiming to enhance the efficiency of public expenditure (Mungiu-Pippidi, 2020). Among the prominent areas that have undergone radical changes are financial and accounting oversight processes, as well as the establishment and enhancement of financial and human resource management systems.

✓ **Administrative and Organizational Transformations:** With the implementation of Organic Law 18/15, Algeria has witnessed significant administrative and organizational transformations in its public sector accounting system. This includes clarifying and effectively dividing responsibilities among accounting structures. Additionally, financial and accounting oversight has been strengthened to achieve maximum integrity and transparency in managing financial policies and public expenditure. These transformations have contributed to enhancing confidence in the financial system and improving the performance of government entities in efficiently managing financial resources.

✓ **Evaluation of the Implementation of Organic Law 18/15:** Assessing the implementation of Organic Law 18/15 in Algeria requires a detailed analysis of the application of public sector accounting reforms and the extent to which they achieve their objectives. It necessitates reviewing the direct and indirect impacts of implementing this law on the public sector accounting system and public financial management. The evaluation also includes an analysis of the financial and accounting policies and procedures that have been implemented (Samia, Faycal, Amel, 2023), with a focus on the challenges and risks that may hinder the implementation process.

✓ **Risks and Challenges:** Implementing Organic Law 18/15 in Algeria poses critical challenges across financial, administrative, organizational, and technological dimensions. These challenges may include difficulties in training and qualifying personnel working in public sector accounting, as well as resistance to change at times. Among the potential risks is insufficient compliance with the requirements of the law and related regulations, which could lead to failure in achieving the intended objectives of the law.

1-3 Impact of the Law on Public Sector Accounting Reform

✓ The Organic Law 18/15 has significant impacts on public sector accounting reform in Algeria, which can be summarized as follows:

✓ **Improved Budgetary System:** Law 18/15 contributes to reforming the budgetary system by transitioning to performance budgeting, focusing on achieved results and objectives rather than mere expenditures.

✓ **Enhanced Financial Planning:** The law mandates multi-year financial planning, aiding in forecasting financial needs and allocating resources more efficiently.

✓ **Strengthened Control and Audit Systems:** The law enhances internal control mechanisms within government institutions and emphasizes the role of external oversight conducted by the Council of Accountants.

✓ **Auditing and Accountability:** The law imposes strict measures to ensure regular auditing of financial operations and accountability procedures in case of any irregularities.

1-4 Evolution of Public Accounting in Algeria

The public accounting system in Algeria has evolved over the years, initially used to manage state financial resources and achieve economic and social development. Algerian public accounting has seen significant progress with growing emphasis on transparency, strong and effective accountability in managing state financial and economic affairs (Abbas). Continuous efforts have updated systems and regulations related to public accounting to align with modern developments in the field, enhancing integrity and transparency in financial resource management to ensure optimal use for development and citizen welfare. There is considerable focus on building a robust and integrated accounting framework enabling effective internal and external control over public funds and providing accurate, reliable reports to support sound financial decision-making (Mehaoua, khaldi, salhi, 2021)

1-5 Public Sector Accounting: Basic Concepts

Public accounting in Algeria is considered a highly comprehensive and integrated system, aimed at organizing, monitoring, preserving, and efficiently using public funds like no other. It encompasses various aspects such as excellent financial planning, meticulous control, comprehensive evaluation, and transparent financial reporting (Chelihi, 2020). Public accounting aims to achieve the highest levels of financial transparency, absolute integrity, and financial sustainability, while striving for maximum efficiency and economy in government spending, and optimizing the use of available financial resources to achieve sustainable development and public prosperity in the country (Measurement and disclosure challenges for Intangible assets (Semmach, 2019, p. 66)

Public sector accounting represents one of the most important tools for economic control, correction, and improvement on the national stage. It is essential for enhancing quality of life, providing public services, and promoting sustainable development in the country. By adopting strong and effective public sector accounting procedures, the Algerian government can bolster economic growth, financial, social, and political stability, ensuring a bright and prosperous future for all citizens.

1-5-1 Updating Accounting Standards

✓ **Adoption of International Accounting Standards:** The law encourages the adoption of International Public Sector Accounting Standards (IPSAS), enhancing the quality of financial reporting and facilitating comparability with other countries.

✓ **Development of Accounting Systems:** The law requires updating accounting systems used in government institutions to align more closely with modern standards.

✓ **Transparency and Disclosure**

✓ **Publication of Financial Information:** The law mandates government institutions to regularly publish financial reports and detailed data on revenues and expenditures, enhancing the transparency of financial operations.

✓ **Community Participation:** The law promotes the involvement of civil society and stakeholders in the financial planning process and budget monitoring.

2- The Practical Aspect

2-1 The economic impacts of Organic Law 18/15

The Organic Law 18/15 has a significant impact on the national economy in Algeria, as it greatly contributes to improving the efficiency of public spending through imposing strict standards for managing public financial resources (Hadadi, p. 44) By enhancing transparency

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and accountability in public expenditure, this law can lead to substantial savings and enhance the efficiency of public funds utilization.

Based on this, it is likely that this law will enhance confidence in the country's financial and economic system, thereby significantly increasing investments and economic growth. Additionally, this law can be seen as a crucial pillar for sustainable development and establishing strong foundations for achieving economic and social equality. In response to societal aspirations, this law strikes a balance between the need for economic prosperity and enhancing social justice, making it a vital tool for promoting sustainable and inclusive economic growth. Ultimately, all stakeholders must ensure the immediate and effective implementation of the law to realize its benefits and enhance Algeria's sustainable development.

2-1-1 Direct Impacts on Fair Distribution of Resources and Services: Organic Law 18/15 has direct impacts on the fair distribution of resources and services in Algeria, summarized as follows:

- ✓ **Enhancing Transparency and Accountability:** The law imposes higher standards of transparency and accountability in the distribution of public resources, contributing to reducing corruption and improving more equitable resource distribution.

- ✓ **Strengthening Strategic Planning:** The law enables the development of strategic plans tailored to the needs of each region, facilitating more effective and equitable resource allocation.

- ✓ **Focus on Local Development:** The law encourages local development by funding projects that meet the needs of local communities, thereby improving the distribution of services and resources in line with the population's needs (Kechkeche, Zenagui, Hasnaoui, 2024).

2-1-2 Indirect Impacts on Marginalized or Poor Groups:

Organic Law 18/15 has indirect positive impacts on marginalized or poor groups in Algeria, which include:

- ✓ **Reducing Social and Economic Gaps:** By enhancing fair distribution of resources, the law can contribute to reducing social and economic disparities among different groups, thereby improving conditions for marginalized groups.

- ✓ **Providing Economic Opportunities:** Improving resource distribution may lead to creating new economic opportunities in impoverished areas, promoting local economic development and generating new employment opportunities.

- ✓ **Enhancing Basic Services:** Fair resource distribution can ensure improved basic services such as education and healthcare in deprived areas, enhancing the quality of life for marginalized groups (Belouettar , Adjila, 2022, p. 23).

Table 1. Studying the Economic Impacts of Organic Law 18/15

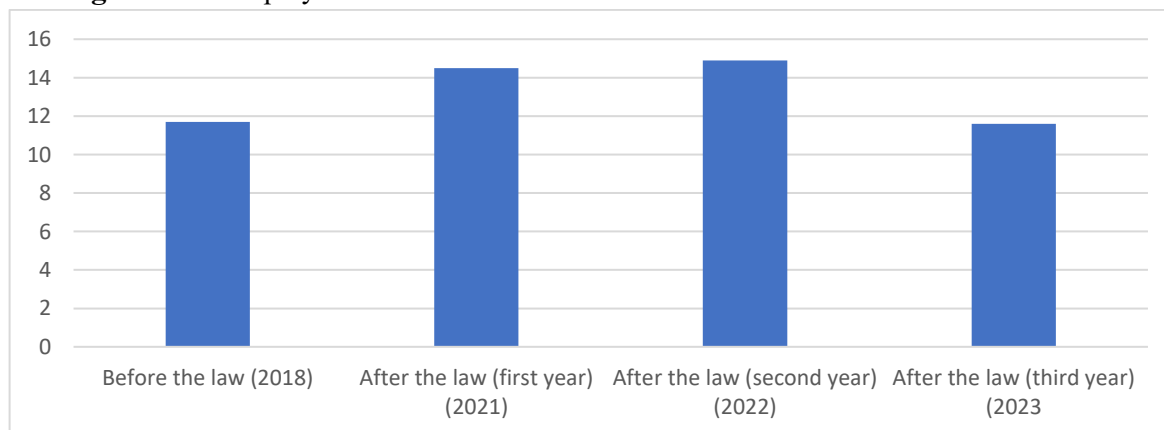
Economic indicator	Before the law (2018)	After the law (2021)	After the law (2022)	After the implementation of the law (2023)
Unemployment rate	11.7%	14.50%	14.90%	11.60%
Poverty rate	33.5%	32.80%	31.90%	31.20%
Median income level	41,000 Algerian dinars	41,800 Algerian dinars	50,000 Algerian dinars	52,500 Algerian Dinar
Health resource distribution ratio	58% urban, 42% rural	61% urban, 39% rural	63% urban, 37% rural	65% urban, 35% rural
Percentage distribution of educational resources	62% urban, 38% rural	64% urban, 36% rural	66% urban, 34% rural	68% urban, 32% rural
Public spending on local development	1200 billion Algerian dinars	1350 billion Algerian dinars	1453 billion Algerian dinars	1476 billion Algerian dinars
Number of new local projects	5000 projects	6987 projects	7500 projects	8000 projects
Transparency in resource management	42%	55%	58%	60%
Satisfaction of residents with the distribution of resources and services	58%	71%	74%	77%

Prepared by the researcher 2024

The analysis of the table shows the impact of implementing Organic Law 18/15 on various economic and social indicators in Algeria over different years.

Unemployment rate

Figure 1. Unemployment rate



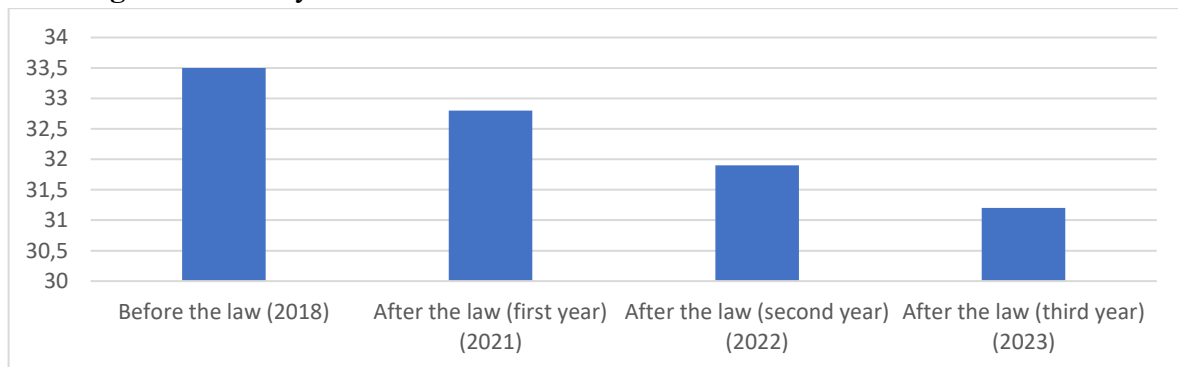
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The implementation of Organic Law 18/15 could indeed lead to increased efficiency in the use of public resources, contributing to the creation of new job opportunities and reducing unemployment. Improved transparency and accountability enhance investor confidence and encourage investment, thereby creating more jobs.

Poverty rate

Figure 2. Poverty rate

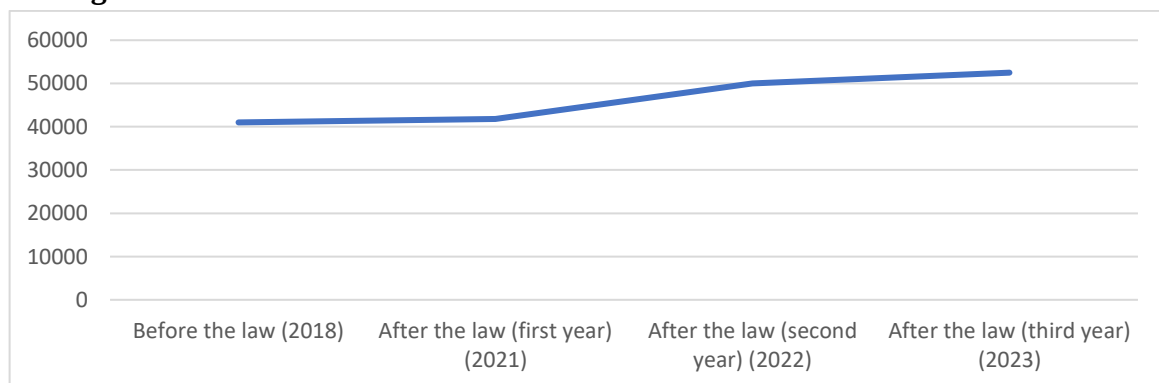


Prepared by the researcher 2024

Improving the management of public resources and directing them more effectively can lead to enhancing social and economic services provided to impoverished groups, thereby contributing to reducing poverty rates.

Middle income level

Figure 3. Middle income level

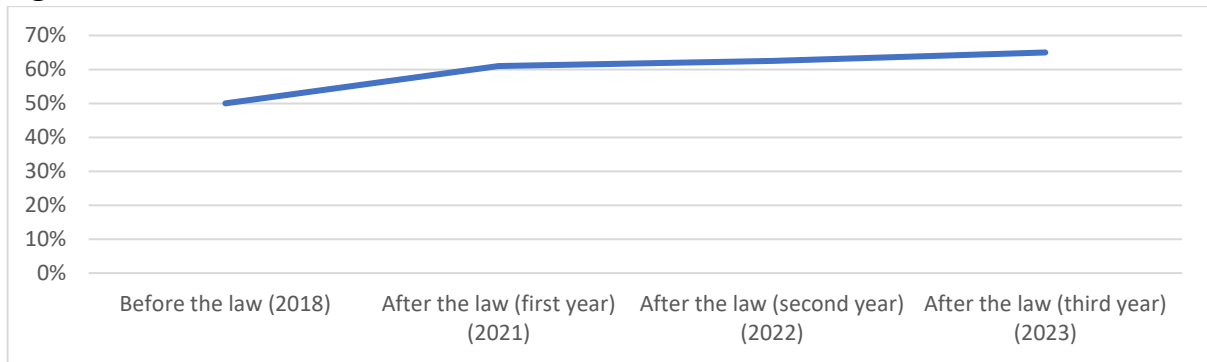


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With improved efficiency in public spending and increased investments, the average income level can rise due to enhanced job opportunities and improved wages.

Health resource allocation ratio

Figure 4. Health resource allocation ratio

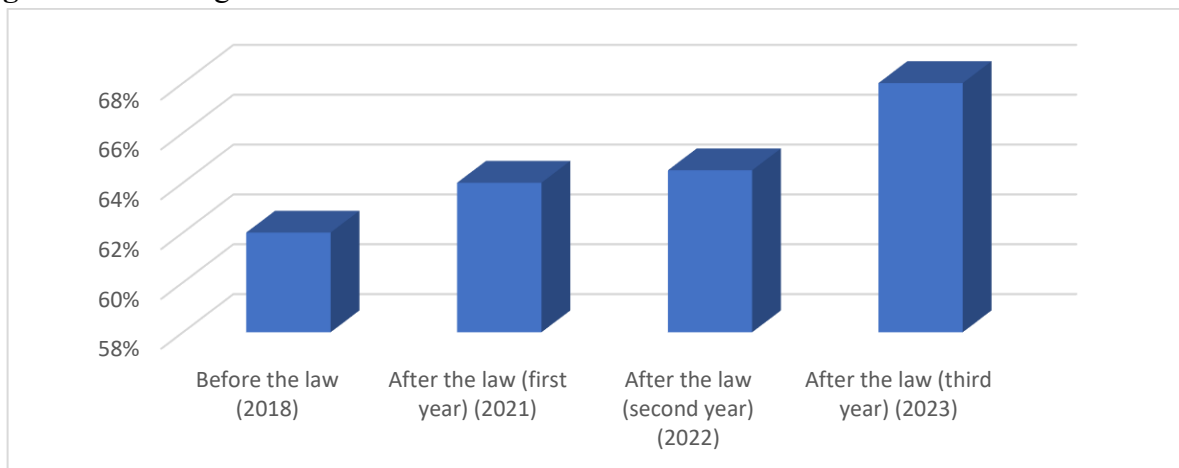


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Enhancing transparency and accountability can contribute to a more equitable and efficient distribution of health resources, leading to improved access to healthcare services in various regions.

Education resource allocation ratio

Figure 5. Percentage distribution of educational resources Urban



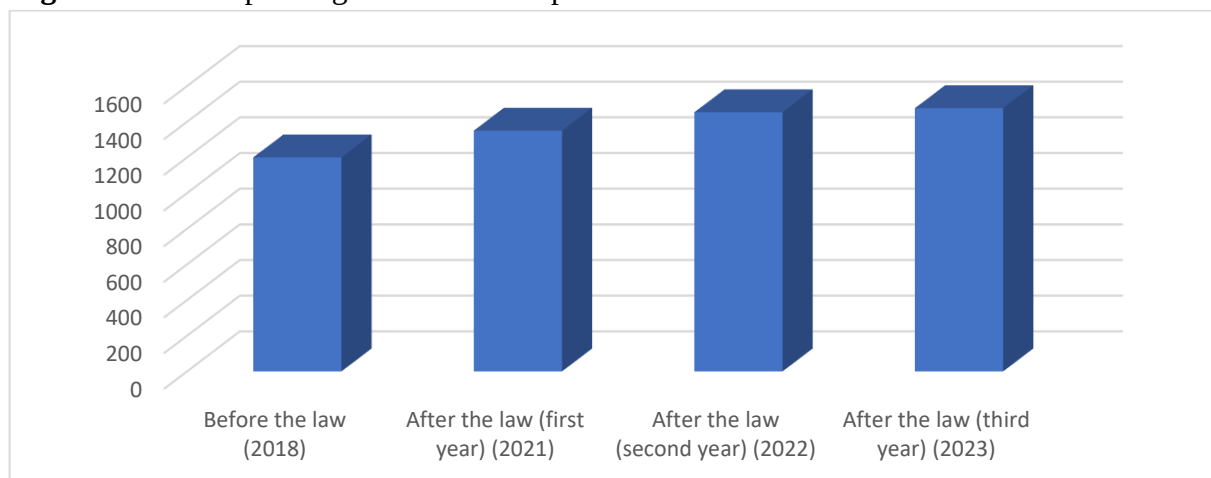
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Improving the management of public resources can contribute to providing better education and a more equitable distribution of educational resources, thereby enhancing the quality of education and increasing access to it.

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Public expenditure on local development

Figure 6. Public spending on local development

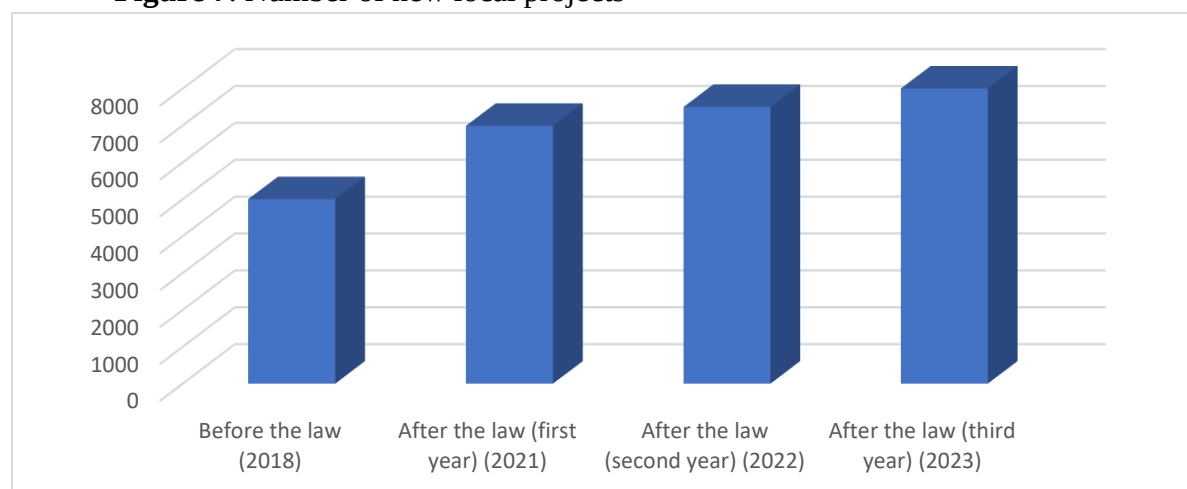


Prepared by the researcher 2024

Implementing the law can lead to directing financial resources more effectively towards local development projects, thereby enhancing economic and social development at the local level (Sadek , Derbal, 2019, p. 61) .

Number of new local project

Figure 7. Number of new local projects

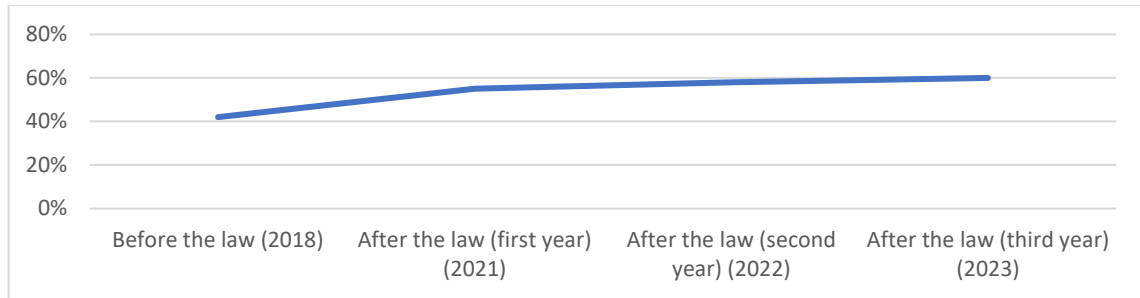


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Enhancing transparency and accountability can encourage the creation of a more attractive investment environment, which increases the number of new projects established thanks to the law (Mohamed, 2024, p. 233)

Transparency rate in resource management

Figure 8. Transparency rate in resource management

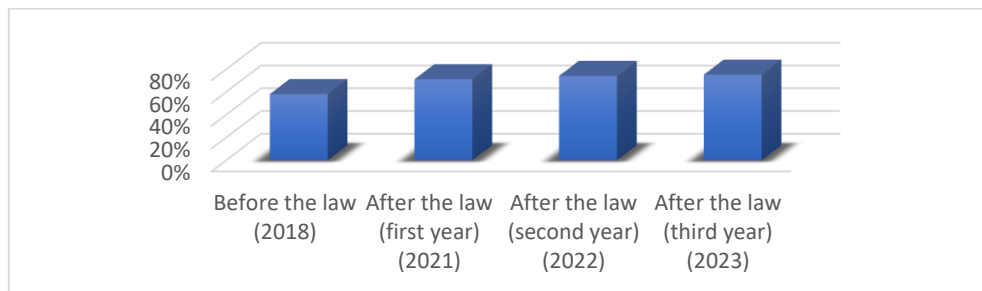


Prepared by the researcher 2024

The implementation of the law aims to improve the level of transparency in the management of public resources, which reduces corruption and increases citizens' trust in the government.

Residents' satisfaction with the distribution of resources and services

Figure 9. Residents' satisfaction with the distribution of resources and services



Prepared by the researcher 2024

Improving resource distribution and increasing transparency and accountability can lead to higher resident satisfaction with government performance and the fair distribution of resources and services.

2-2 Social Impacts of Organic Law 18/15

Social issues are among the most significant outcomes of implementing Organic Law 18/15 in the field of public accounting in Algeria (Mourad , Benmoussa, 2022). Among these outcomes is a substantial improvement in the level of transparency and financial accountability of public entities and governmental institutions. This enhanced transparency significantly contributes to boosting citizens' trust in the governmental system and encouraging their active participation in oversight and combating corruption (Cuadrado-Ballesteros , Bisogno, 2022).

Additionally, it should be noted that this organic law also aims to promote integrity and transparency in society at large, as it helps create a conducive environment for growth and sustainable development (Benmoussa , Djebara, 2022). To achieve the desired objectives under this law, it is essential to focus on enhancing social justice and improving the level of equality in opportunities and benefits among all segments of society.

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Indeed, it is crucial to raise awareness about the importance of accountability and transparency, and to provide necessary support to non-governmental organizations, civil associations, and media outlets on related issues (Rachida, 2024). Only through collective efforts can we work towards building a more stable society and fostering development that allows everyone the opportunity to participate in decision-making processes and influence positive change.

2-2-1 The impacts of Organic Law 18/15 on society through improving education, health, infrastructure, security, and social equality

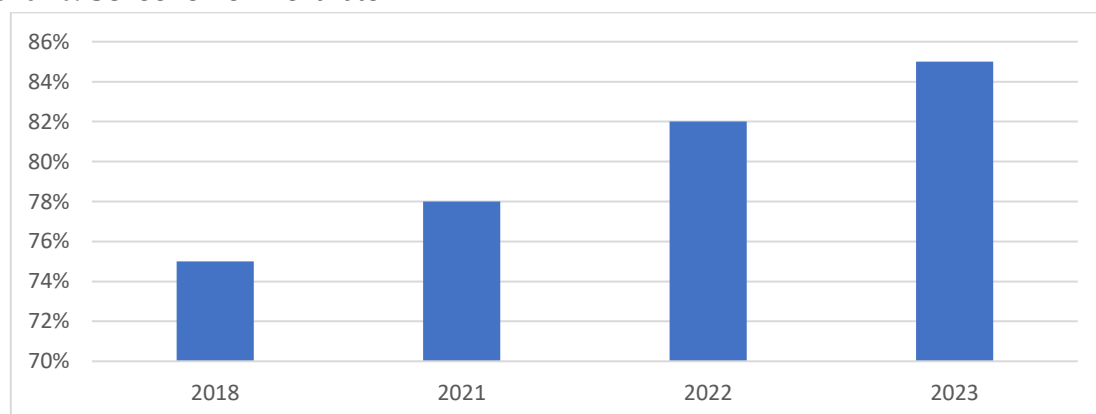
Table 2. Social Impacts of Organic Law 18/15

Social indicator	2018	2021	2022	2023
School enrollment rate	75%	78%	82%	85%
School dropout rate	15%	13%	10%	8%
Illiteracy rate	20%	18%	15%	12%
Access to basic health services	60%	65%	70%	75%
Proportion of population with access to clean drinking water	55%	60%	65%	70%
Proportion of population with access to sanitation services	50%	55%	60%	65%
Crime rate	per 1000 25 inhabitants	per 1000 23 inhabitants	per 1000 20 inhabitants	per 1000 18 inhabitants
Youth unemployment rate	30%	28%	25%	22%
Female labor force participation rate	35%	38%	42%	45%
Population satisfaction with quality of life	40%	45%	50%	55%
Extreme poverty rate	25%	22%	18%	15%

Prepared by the researcher 2024

School enrollment rate

Figure 10. School enrollment rate

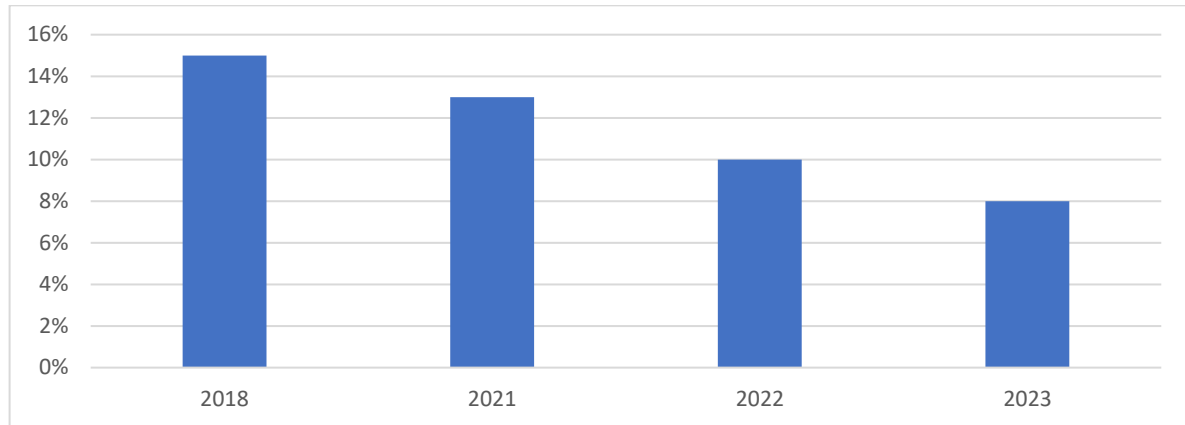


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The table shows a significant increase in school enrollment rates after the implementation of Organic Law 18/15, indicating improvement in educational opportunities and increased focus on primary education. This increase can be attributed to new educational policies aimed at enhancing school infrastructure and providing more resources for education.

The dropout rate

Figure 11. The dropout rate

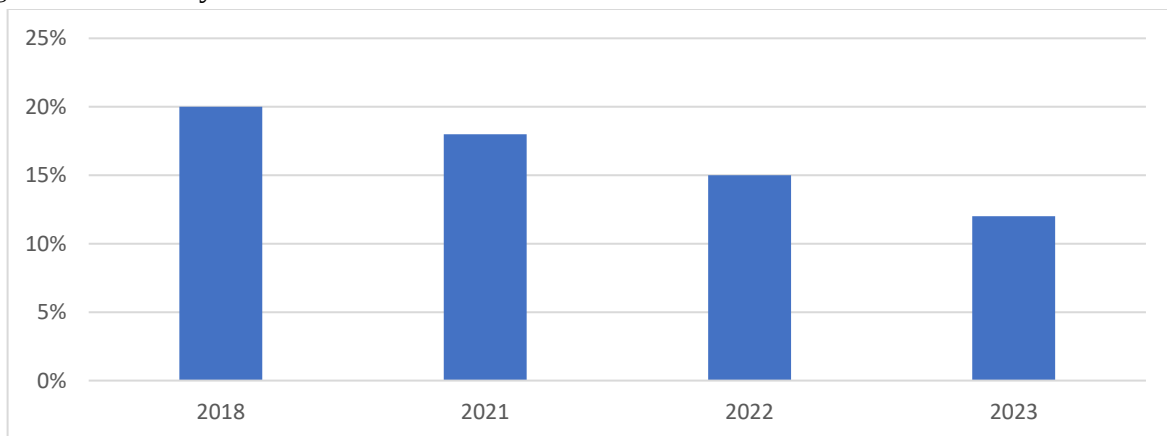


Prepared by the researcher 2024

We observe a gradual decrease in the school dropout rate over the three years following the implementation of the law, indicating an improvement in the learning environment and a reduction in barriers faced by students. This decline can be attributed to improvements in educational conditions and the provision of financial and educational support to students from low-income families.

Illiteracy rate

Figure 12. Illiteracy rate



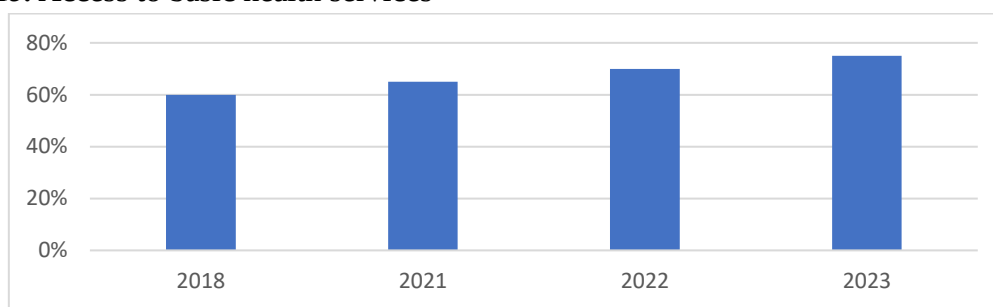
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The figure shows a decrease in the illiteracy rate, indicating the effectiveness of educational programs and policies aimed at eliminating illiteracy. National literacy campaigns and adult education programs may have significantly contributed to this decline.

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Access to basic health services

Figure 13. Access to basic health services

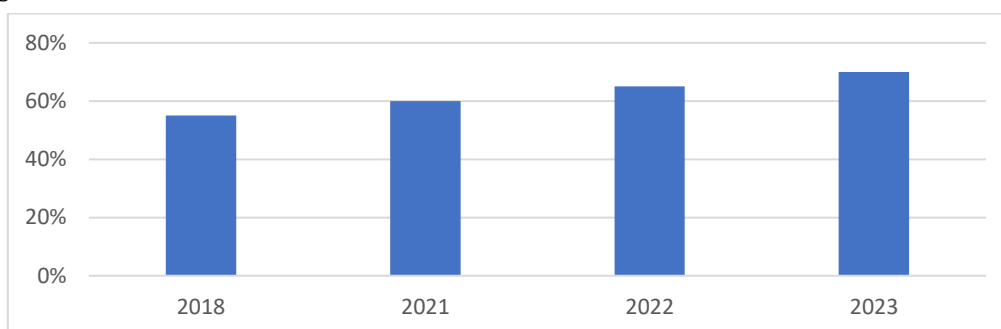


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The gradual increase in the proportion of the population accessing basic health services reflects an improvement in the healthcare system. Efforts to enhance healthcare infrastructure and distribute services more equitably may be contributing factors to this improvement.

The percentage of the population accessing clean drinking water and sanitation services

Figure 14. The percentage of the population accessing clean drinking water and sanitation services

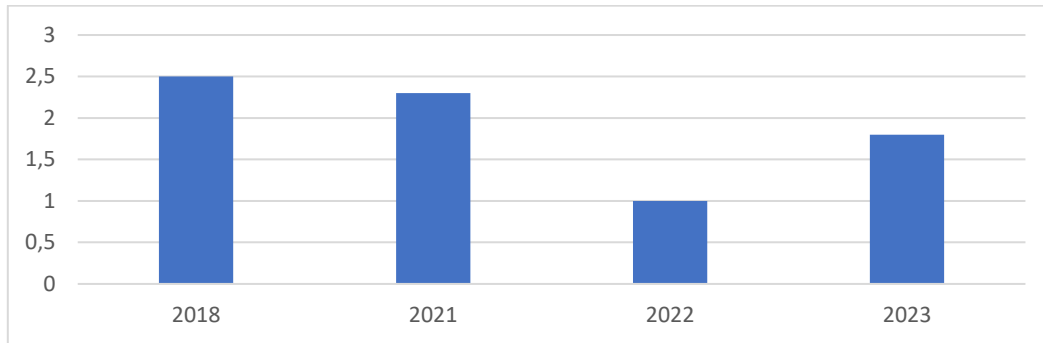


Prepared by the researcher 2024

The figure shows a gradual improvement in these indicators, indicating the success of governmental strategies in providing basic services to citizens. These improvements can be attributed to major infrastructure projects aimed at providing clean drinking water and improving sanitation services.

Crime rate

Figure 15. Crime rate

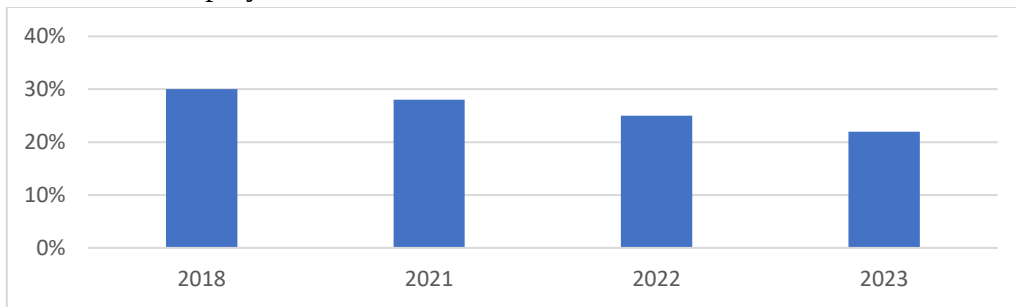


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The significant decrease in the crime rate indicates an improvement in public safety and the increased effectiveness of law enforcement agencies. New security policies and crime prevention programs may have contributed to this improvement.

Youth unemployment rate

Figure 16. Youth unemployment rate

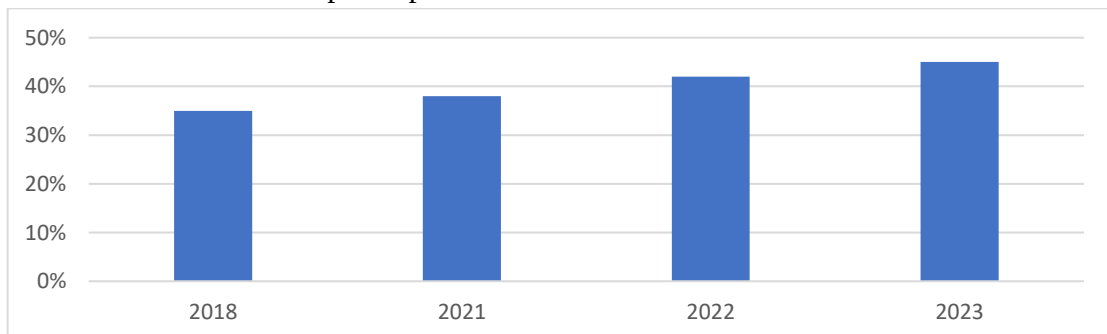


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The decrease in youth unemployment rate indicates an improvement in job opportunities and increased economic activity. Training programs and governmental initiatives to support youth employment may have played a role in this improvement.

Women's labor force participation rate

Figure 17. Women's labor force participation rate



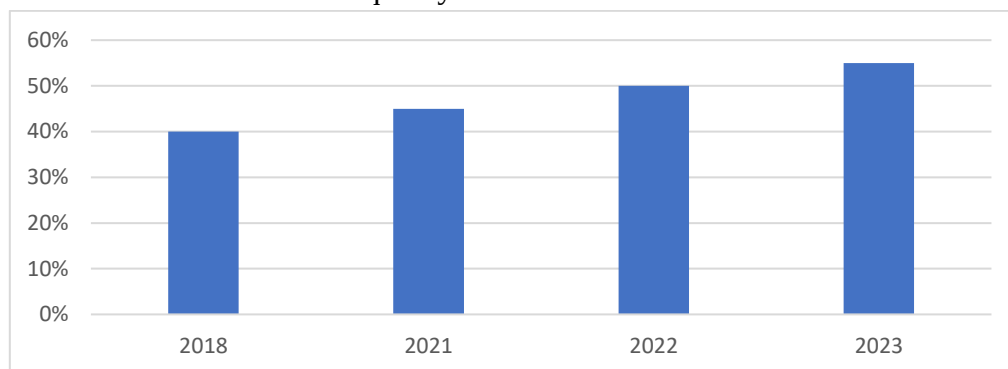
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The increase in women's labor force participation reflects the success of policies aimed at enhancing women's roles in the economy. Awareness campaigns and programs supporting working women may have contributed to this improvement.

Citizen satisfaction with quality of life

Figure 18. Citizen satisfaction with quality of life

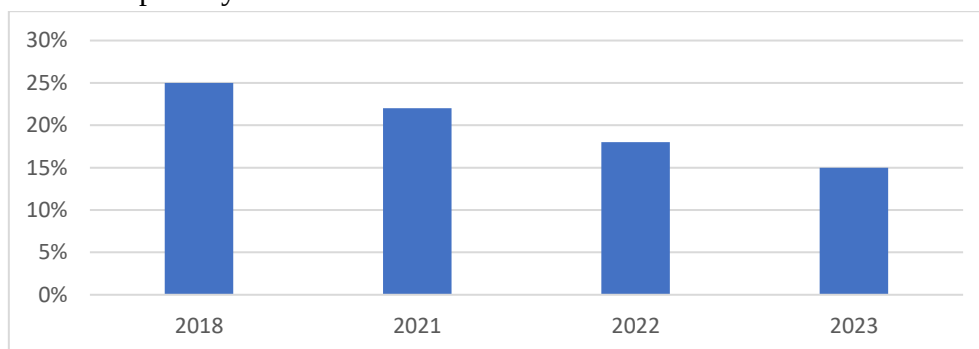


Prepared by the researcher 2024

The improvement in citizen satisfaction with quality of life reflects a general enhancement in living conditions and public services. Improvements in healthcare, education, and public infrastructure may have contributed to this improvement.

Extreme poverty rate

Figure19. Extreme poverty rate



Prepared by the researcher 2024

The decrease in the extreme poverty rate indicates the success of economic and social policies in improving economic conditions for disadvantaged groups. These improvements can be attributed to social support programs and governmental initiatives aimed at reducing poverty.

Key Findings:

✓ Economic Impacts:

The law contributed to improved budget transparency (from 42% in 2018 to 60% in 2023) and increased efficiency in public spending, leading to a reduction in unemployment rates (from 14.9% to 11.6%) and poverty rates (from 33.5% to 31.2%).

✓ **Social Impacts:**

Positive outcomes included higher school enrollment rates (from 75% to 85%) and improved access to healthcare services (from 60% to 75%), although gaps between urban and rural areas persist.

✓ **Implementation Challenges:**

The main challenges were resistance to change, insufficient training, and weak technological infrastructure.

Conclusion

Organic Law 18/15 introduces an important reform of the public accounting system in Algeria, with a focus on enhancing transparency, accountability, and the efficient use of public funds. Studies indicate that the implementation of this law has led to positive social and economic results. Overall, Organic Law 18/15 is an important step towards better governance and more efficient management of financial resources in Algeria. With continued efforts to promote transparency and accountability, this law can contribute significantly to the sustainable development and prosperity of the Algerian people.

The study highlights significant findings regarding the impact of Organic Law 18/15 on public accounting reform in Algeria.

On the economic front, the law enhanced budget transparency, which increased from 42% in 2018 to 60% in 2023. It also improved public spending efficiency, leading to reductions in unemployment rates (from 14.9% to 11.6%) and poverty levels (from 33.5% to 31.2%).

Socially, the law yielded positive effects, including higher school enrollment rates (from 75% to 85%) and improved access to healthcare services (from 60% to 75%), although disparities between urban and rural areas remain.

The law succeeded in promoting transparency and accountability through strict oversight mechanisms, more detailed financial reporting, and the involvement of civil society. However, implementation challenges, such as resistance to change, a lack of qualified personnel, and weak technological infrastructure, hindered the realization of its full objectives.

Based on these findings, the study recommends several steps to maximize the law's positive impact:

1. **Enhance administrative and technological capacities** by providing necessary training for staff and developing digital infrastructure.
2. **Launch widespread awareness campaigns** on the importance of transparency and accountability targeting government entities and civil society.
3. **Conduct regular reviews** to assess the law's implementation, analyze emerging challenges, and propose practical solutions.
4. **Foster collaboration with countries** that have undergone similar public accounting reforms to leverage global best practices.

Organic Law 18/15 represents a strategic step toward improving public financial management and achieving fiscal sustainability in Algeria. By addressing current challenges, the law can significantly contribute to advancing sustainable development and fostering social and economic prosperity in the country.

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