Forum For Economic Studies and Research Journal
Volume: 09/ N°: 01 (2025), p 652 - 665

The impact of implementing the new public accounting laws on protecting public money: an analytical study of Executive Decree Nº 24-90

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Received: 13/02/2025 **Accepted: 19/05/2025**

Abstract:

This study aims to shed light on the content of Executive Decree Nº 24-90, which came to compensate for the shortcomings of previous laws, and to keep pace with various developments in the economic fields, and on the other hand to tighten control over public money and to establish the principles of governance. This study concluded that this executive decree contributed significantly to protecting public money by rationalizing expenditures and accurately defining responsibilities between the public accountant and the spending officer, but the new law still faces many challenges, especially in the field

Key Words: *Public accounting, public accountant, Executive Decree Nº 24-90, public money, International Accounting Standards.*

JEL Classification: *M19 ، M41*

1. ***Introduction***

Algeria previously relied on several laws in the field of public accounting, especially Law N° 90-21, but after a while it became clear that they did not keep pace with various accounting and economic developments and loopholes emerged that were exploited by some, which led to the squandering of public money without achieving benefits, which caused an increase in public expenditures and weak collection of various revenues. Due to the negatives of this law, the public authorities resorted to establishing a new system of laws that allows for addressing these shortcomings and reducing the manifestations of public money.

The idea was embodied through Executive Decree N° 24-90, which carries many reforms and changes in the method of classifying expenses to facilitate the process of implementing and monitoring them. This law is also considered a qualitative leap, but in reality it is faced with obstacles and challenges to its implementation.

1.1 Study Problem:

What is the impact of applying the new public accounting laws represented by Executive Decree N° 24-90 in protecting public money?.

In order to better understand the study problem, the following sub-questions were raised:

- What are the new pillars and foundations of Executive Decree N° 24-90?.
- What is the organizational and conceptual framework to ensure the protection of public money?.
- What are the indicators of its success or failure in application, on the ground by diagnosing opportunities and challenges?

1.2 Study Hypotheses:

In order to answer the questions raised, the following hypotheses were formulated:

- Executive Decree N° 24-90 helps from an organizational standpoint to facilitate the process of implementing the general budget;
- Executive Decree N° 24-90 is effective and addresses various shortcomings of previous laws;
- Executive Decree N° 24-90 helps control public money and reduce corruption.

1.3 Study objectives:

Through this study, we seek to achieve the following objectives:

- Knowing the conceptual framework of public accounting (implementing expenditures and collecting revenues...etc.).
- Shedding light on the various new reforms introduced by Executive Decree N° 24-90;
- Identifying the content in the field of defining responsibilities.

1.4 Study methodology:

To answer the problem, the descriptive analytical approach was relied upon based on collecting data related to the study, in addition to an analytical study of Executive Decree N° 24-90, and various references related to it were relied upon, whether books or scientific articles.

1.5 axes:

First axis: The theoretical framework of public accounting.

Second axis: An analytical study of Executive Decree N° 24-90.

Third axis: The impact of implementing Executive Decree N° 24-90 on protecting public money.

2. *The theoretical framework of public accounting*

In this introductory section, we will discuss the various definitions, characteristics and objectives related to public accounting, in addition to clarifying some of the basic elements related to it.

2.*1 Definition of Public Accounting*

While the Algerian legislator defined it as " those general executive that apply to the budgets and financial operations, and the Constitutional Council, the attached budgets, and public institutions of an administrative nature, This law also determines the obligations of the spending officers and public accountants, each in his own capacity, as well as their responsibilities, These provisions also apply to the implementation and realization of public revenues, treasury operations and its accounting ". (Article 2 of Law 90-21, 1990, p. 35)

2.2 *General Budget Implementation Assistants*

The general budget is a document or a set of documents that highlight the financial situation to which it belongs and includes information about its revenues, expenditures, activities, and the goals it seeks to achieve in their view, that reflect the state's plan for the next fiscal year.

The law assigned two categories, which are: (Damarey, 2015, p. 12)

- ☞ Disbursement officers.
- ☞ Public accountants.

2.3 *Stages of implementing budget:*

2.3.1 Stages of implementing public expenditures:

The state’s public expenditures are implemented by following the following stages:

A- The stage of commitment to expenses:

the public administration creates or inspects an obligation that creates an expense.

B- Expense liquidation stage:

The liquidation allows for investigation based on accounting documents, stipulate that the service performed be certified on the approval of delivery or service performed, which ensures that the certification was drawn up within the framework of a valid mandate.

The disbursing officers bear responsibility for the written evidence they submit, the illegal acts and errors they commit that cannot be revealed by the accounting.

C- order to pay the expenses:

The general rule is that the ordering officers cannot order the implementation of expenses without a prior payment order except in accordance, relating to public accounting However, some expenses can be paid without ordering their payment, due to their nature or amount, in accordance with the provisions of Executive Decree Nº 20-404, which is an exception of regulatory nature to text of legislative.

2.3.2 Implementation of public revenues

Public revenues are the financial means that enable the state to implement its general policy, and the tool that distributes public burdens according to the principle of justice and equality.

Public revenues mean the set of incomes that the state obtains from various sources in order to cover its public expenditures and achieve economic and social balance.

Revenue collection procedures include the following stages:

A- Revenue verification stage:

which is the legal or material act that makes others indebted to the state.

B- Revenue liquidation stage:

has no right to collect from the money of others except the amounts, the process of liquidating the amounts subject to recovery must be correct and specific on the basis of documents proving the existence of the debt and the fulfillment of its due date. In this context, Instruction N° 29 issued by the General Directorate of Accounting dated August 9, 1998, relating to the procedures for recovering credits, stipulated that the document ordering the collection of amounts paid unjustly must indicate the chapters from which the alimony was deducted, and that a document cancelling the payment transfers concerned must be attached to the file.

C- Revenue order stage:

their methods and content, stipulates that the secondary disbursing officers issue revenue orders against debtors, Law N° 90-21 relating to public accounting did not define revenue orders, but Executive Decree N° 98-43 stipulated that the disbursing officers.

3. Analytical study of Executive Decree N° 24-90.

The focus will be on Executive Decree, and issued in the Official Gazette, N° 15, dated February 29, 2024.

3.1 Objective

public accounting related to "legal persons mentioned in Article N° 01 of Law 23-07 relating to the rules of public accounting and financial ". (Article 1 of Law No 23-07, 2023, p. 01)

3.1.1 Content

According to Article 3, public accounting includes:

Budgetary accounting showing the implementation of the budget General accounting, showing the financial and property status of legal entities Accounting for cost analysis related to activities initiated within the framework of programs.

3.1.2 Duration

According to "public accounting is maintained by the spending officers and public accountants, for a period of (01) one civil year ". (Article 6 of Law No 23-07, 2023, p. 02)

3.13 Recording of transactions

the status of public accountant: (Executive Decree No. 24-90, 2024, p. 17)

- ☞ Central Treasury Accountant Assistant
- ☞ Central Treasurer
- ☞ Main Treasurer
- ☞ Wilaya Treasurers
- ☞ Municipal Treasurers
- ☞ Public Health Institution Treasurers.
- ☞ Tax Collectors
- ☞ Heads of State Property Inspectorates.
- ☞ Real Estate Conservators.
- ☞ Customs Collectors.
- ☞ Accounting Agents.

Agents in charge of collecting, fines and judicial expenses.

3.2 Budgetary accounting

3.2.1 Objective

According to Article 8, Budgetary accounting following up on evidence and liquidations and issuing revenue orders, collections and collection residuals in the field of expenditures.

3.2.2 Content

Budgetary accounting the following:

- ☞ In the administrative phase.
- ☞ In the accounting phase.

3.2.3 Keeping budgetary accounting by spending officers

According to Article 10, budgetary accounting kept by spending officers is shown by: (Executive Decree No. 24-90, 2024, p. 18)

A- In the revenue section:

- ➢ Proven and liquidated revenues.
- ➢ Revenue orders issued as well as reduction or cancellation orders.
- ➢ Follow-up of the collections made based on revenue orders.

B- In the expenditures section:

- ➢ Obligation authorizations and open or reported payment credits, as well as the movement of payment credits.
- ➢ Obligations made.
- ➢ The amount of disbursement orders.
- ➢ Available payment credits.
- ➢ Remaining payment.
- ➢ The budget revenue book, which shows the evidence, liquidations and orders issued to collect revenues.
- ➢ The expenditure obligation book.
- ➢ The payment order or payment transfer book, which shows the open or authorized credits, as well as the movement of credits and authorizations of credits granted to secondary.
- ➢ payment credit authorization book, which shows the amounts of payment.

3.2.4 Budgetary accounting by public accountants

Article 21 of the budgetary accounting by public accountants states the following: (Executive Decree No. 24-90, 2024, p. 18)

A) In the revenue section:

- ➢ Taking care of revenue orders.
- ➢ Collections completed.
- ➢ Remaining collections.

B) In the expenditure section:

- ➢ Obligation authorizations and their successive amendments.
- ➢ Open or reported payment credits and their movement.
- ➢ Payment orders or transfers accepted for payment.
- ➢ Available balance.

3.3 General Accounting

3.1.3 Objective

According to Article 34: (Executive Decree No. 24-90, 2024, p. 19)

based on recording budget operations, treasury operations and property operations upon their inception and as soon as they can be evaluated, regardless of the date of their payment or collection, Public accounting shows all the operations mentioned in Article 88 of Law N° 23-07.

3.1.2 Types of financial statements

include the following: (Executive Decree No. 24-90, 2024, p. 20)

- ☞ Financial results or status.
- ☞ Financial efficiency statement (results account).
- ☞ Treasury flows table.
- ☞ Net financial position variance table.
- ☞ Appendix.

3.1.3 Accounting principles

A- General accounting principles:

- ➢ Credibility.
- ➢ Regularity.
- ➢ True image.
- ➢ Caution.
- ➢ Comprehensiveness.
- ➢ Comparability.
- ➢ Independence of years.
- ➢ Non-compensation.
- ➢ Continuity of exploitation.
- ➢ Sustainability of methods.

B- Qualitative characteristics:

- ➢ Neutrality.
- ➢ Prestige.
- ➢ Reliability.
- ➢ Clarity.
- ➢ Verifiability.

3.4 Various and final provisions

The legal persons mentioned in Article 01 of this Decree, may resort to the method of payment by credit to receive services and purchase supplies, equipment and facilities from foreign suppliers.

The request to open a payment by credit, be opened to any of the visa stipulated in the first paragraph above, The request to open a payment by credit provided for in Article 03 of this decree must include the following information:

The banking institution subject, to Algerian law in which the operation is domiciled, The disbursement order, to implement the operation stipulated in Article 5 above, shall be issued in favor of the competent accountant, an order or payment transfer in an amount corresponding to the expense:

- ☞ Request to open payment by credit

- ☞ A certified and identical copy of the contract or pro forma invoices.

The competent accountant, upon receipt of the order or payment transfer, after control, shall accept the expense.

3.5 Substitution

The spending "officer may appoint a substituent in advance, who must be compulsorily affiliated with the administration or public body concerned and hold a high position in order." (Executive Decree No. 24-90, 2024, p. 23).

3.6 Authorization to sign

According to Article 05, the disbursing officer may, within the limits of his powers and under his responsibility, delegate his signature to a public official who is directly subject to his authority and holds a high position, which qualifies the delegate to sign documents related to expenditures, revenues and property operations specified.

3.7 Assignment

a spending officer shall be assigned by the supervisory authority from among the qualified public, servants include the following documents: (Executive Decree No. 24-90, 2024, p. 23)

- ☞ Request for qualification and accreditation,
- ☞ Decision to appoint the authorized spending officer.

Renewal of qualification and accreditation is carried out in the same forms, The documents of substitution, delegation of signature, qualification and accreditation must be in accordance.

3.8 Treasury Operators

In " application of Article 68 of Law Nº 23-07 mentioned above, Treasury Operators are the entities and individuals who mandatorily or voluntarily deposit funds in the Treasury, or who are authorized to carry out deposit and withdrawal operations, either in application of laws and regulations or by virtue of agreements.

Mandatory deposits of funds are the amounts that Treasury operators must deposit in the funds deposit account opened with the Public Treasury, Optional deposits of funds are the amounts, by natural or legal persons, in their accounts opened with the Public Treasury secretariats, and are called private funds". (Executive Decree No. 24-90, 2024, p. 27)

3.9 Methods of managing money deposit accounts

with the public treasury services, is subject to the preparation of a file by the applicant, the content of which is determined by a decision of the Minister in charge of Finance, Money deposit accounts are closed in the following cases: (Executive Decree No. 24-90, 2024, p. 28)

- ☞ By a legislative or regulatory text stipulating the closure of the account.
- ☞ When the account holder ceases to be active or dies.
- ☞ request of the account holder.

When the private account has not known any movement for a year, The file of the request to open or close a money deposit account with the public treasury is studied within a period not exceeding (10) days, and if no response is considered, the request to open or close the deposit account is considered acceptable, accountant in charge of managing the money deposit accounts may execute an objection to the money deposit account in question. He may also execute the objection if he sees suspicious operations that do not comply with the laws, Except in the case of a license granted by the Minister in charge of Finance, no more than one account may be

opened for each treasury operator, The owners of money deposit accounts, whether natural or legal persons, are required to reside in Algeria.

4. The impact of implementing Executive Decree N° 24-90 on protecting public money

From the above, we conclude that the decree has several effects on protecting public money, the most important of which following:

4.1 Restructuring public expenditures:

The restructuring of public expenditures proposes integrating a new budget classification system, that replaces the current classification, in order to ensure planning, follow-up This is done by preparing a single document that includes the total expenditures of the operating and equipment budget, and there will no longer be room for differentiation between equipment expenditures and operating expenditures, as each of them proceeds according to programs, and that a single program will often contain operating expenditures, equipment expenditures and transfer expenditures, which are subsidies granted to beneficiaries (individuals, institutions, local groups, others...) in order to achieve the objectives of a specific program.

This new system is established according to international standards, and includes (04) categories, which are: (Sakhrawi, 2022)

A. Classification according to activity:

This classification allows for clarifying and explaining activities by dividing them into clear tasks in order to achieve the desired objectives divided gradually into:

- ☞ Program portfolios
- ☞ Programs Sub-programs Activities
- ☞ Sub-programs Activities Sub-activities.

B. Classification according to the economic nature of the expenditure (code):

This classification is also called the budget code and contains, the following seven headings:

- ☞ User expenses.
- ☞ Services management expenses.
- ☞ Investment expenses.
- ☞ Transfer expenses.
- ☞ Public debt burdens.
- ☞ Financial operations expenses.
- ☞ Unexpected expenses.

The classification according to the economic nature allows, the collection of public expenses in a way that allows and accurately, Knowing the size of public funds allocated to each category of social burdens, in addition to the fact that this classification Unified for all government sectors, integrates the management and equipment budgets, and it is worth noting that the last three titles are specific to the Ministry of Finance only.

C. Classification according to responsibility centers (administrative):

It classifies public expenses, according to administrative units, which

in turn are placed based on responsibility centers, which directly carry, This classification is completely different from the current classification according to ministries and public administrations, because it must be more detailed in order to give the desired result from the responsibility of each manager concerned, so every time you specify an activity.

4.2 Control of public financial management

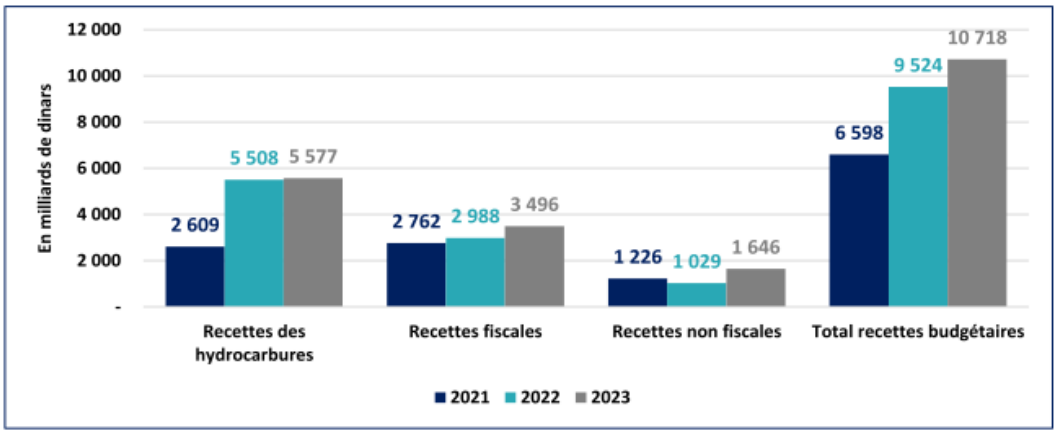
the principle of "separation between spending officers and public accountants, it will constitute a source of information for managers, and a tool to assist in preparing estimates and evaluating public policies, it also allows Parliament to obtain all information in order to evaluate and assess the real financial". (Bouras, 2023)

4.3 Recovery of public finances

According to " report of the Bank of Algeria 2024, The main public finance balances have deteriorated significantly in 2023, with a budget deficit that has more than doubled to reach 1.003,48 billion dinars, compared to a deficit of 411,51 billion dinars in 2022, in relation to GDP, the budget balance ratio has deteriorated significantly, rising from 1.28 % in 2022 to 3.08 % in 2023, This deterioration is explained by an increase in budgetary expenditure **(17.97%)** faster than that of revenues budgetary (12.54%), with transfer expenditures particularly contributing to the increase in total expenditures, with an increase of 27.90 %, Budgetary revenues, for their part were supported by non-hydrocarbon revenues, which increased by **28 %** between 2022 and 2023." (bank of-algeria, 2024, p. 97)

The idea can be explained through the following figure:

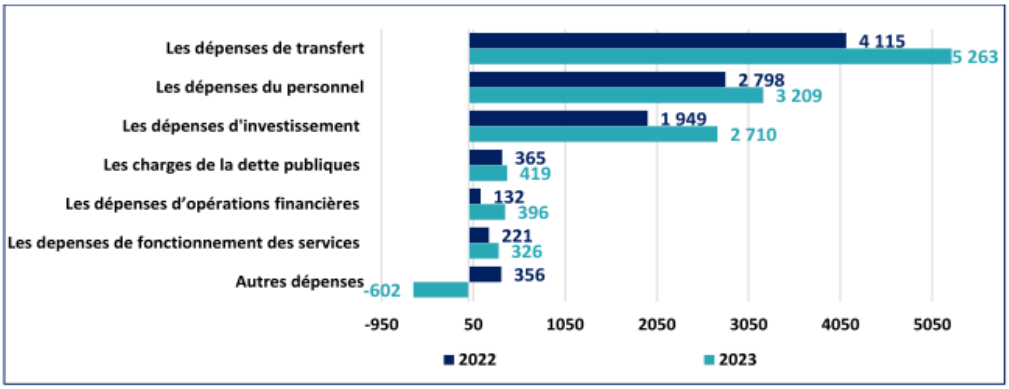
Fig.1. Evolution of total budgetary revenues



Source: (bank of-algeria, 2024, p. 97).

In addition, non-hydrocarbon revenues continue to constitute an essential pillar for financing budgetary expenditures, with coverage rate of 43.86% of total budgetary expenditures in 2023, a higher level in 2022 (40.42%), This development demonstrates the ability of non-hydrocarbon revenues to support public expenditures in a context.

Fig.2. Structure of budgetary expenditures in billions of dinars



Source: (bank of-algeria, 2024, p. 100)

Indeed capital expenditures have increased by 49.28% in 2023 compared to the year 2022, going from 2.080,61 billion dinars to 3.105,85 billion dinars, This increase in capital expenditure has resulted in an increase in the ratio of capital expenditure to GDP, which stands at 9.53% in 2023, compared to 6.50% in 2022.

Current expenditure, for its part, has recorded an increase of 9.6% to reach 8.615 billion dinars at 2023, compared to 7,855.04 billion dinars at the end of 2022, Current expenditure represents a share of 73.50% of total budgetary expenditure in 2023, compared to 79.06% in 2022.

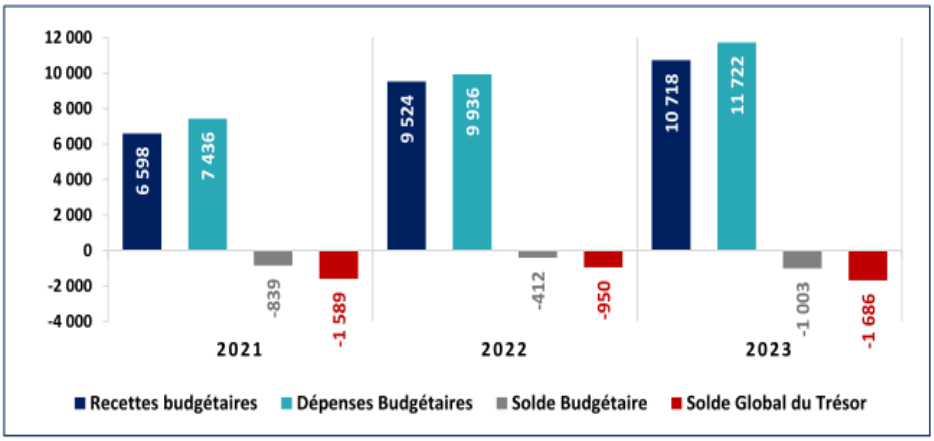
The increase in current expenditure observed between 2022 and 2023 is mainly explained by two key factors: (bank of-algeria, 2024, p. 101)

- ☞ The increase in current transfers, which recorded an increase of 27.90% to reach 5.263 billion dinars at 2023, representing of 45 % of total budgetary expenditure, This increase is explained in particular by the increase in various social aids.
- ☞ The increase in personnel expenditure, which increased by 14.70% to reach 3,208.91 billion dinars at the end 2023, representing 27.38% of total budgetary expenditure, This increase is explained by the increase in the salaries of civil servants and state agents.

4.4 Improving financial performance indicators

This is evident from the increase in revenues from 2021 to 2023, and public expenditures also increased, due to the state's reliance on improving financial and social performance, by supporting housing projects, unemployment benefits, and maintaining the citizen's purchasing power, as shown in the following figure.

Fig.3. Principal indicators of public finances 2021-2023 in billions of dinars



Source: (bank of-algeria, 2024, p. 102)

At the end of " September 2023, budget revenues increased by 855.02 billion dinars in one year, recording a total of 7,823.31 billion dinars compared to 6,968.29 billion at the end September 2022, an increase of 12.28%, This increase in budget revenues is mainly caused, by the increase in hydrocarbon revenues of 567.92 billion dinars. At the end of September 2023, hydrocarbon revenues continue their upward trend following the good performance of this sector during this period, However, the annual rate of increase in oil taxation has slowed down, reaching a rate of 15% compared to 39% at the first half of 2023, in value hydrocarbon revenues stand at 4.365,29 billion dinars compared to 3.797,37 billion dinars at the end September 2022, Thus, they show a share in total budgetary revenues of around 56% during the first nine months of 2023 compared to 55 % for same period of 2022." (monetary and financial trends, 2024, pp. 32-33)

4.5 Increase treasury revenues

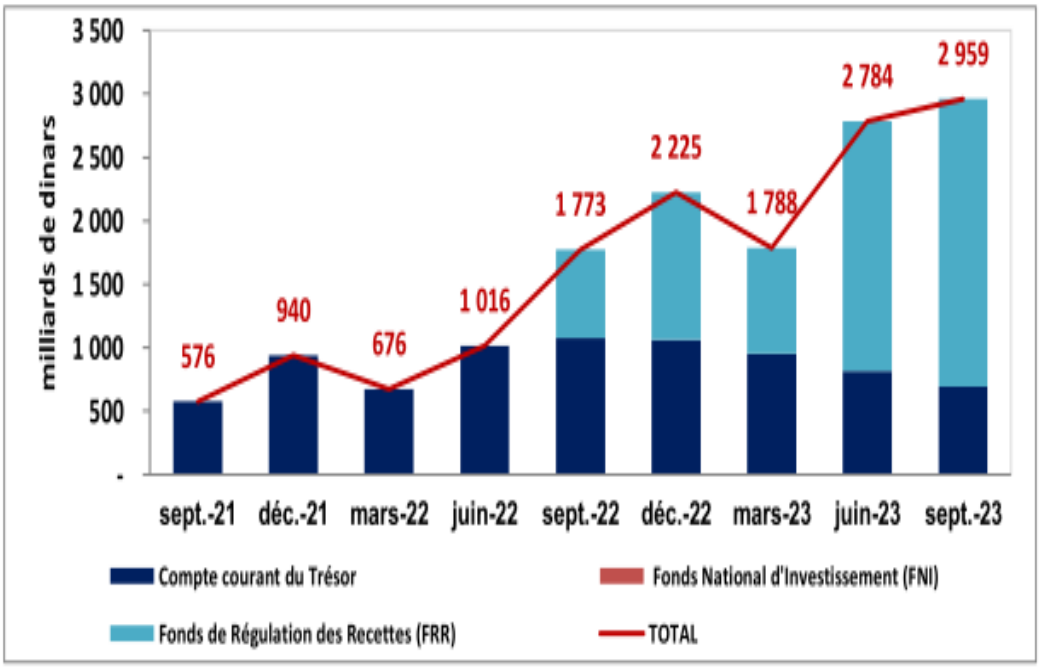
The previous executive decree contributed to protecting public money, and this is evident in the increase in public treasury resources.

at the end of September 2023, the budget balance recorded a surplus of 233.98 billion dinars compared to a surplus of 1.065,30 billion dinars a year earlier, it is important to note that since December 2022, the budget balance has shown quarterly deficits with revenue growth always higher than expenditure growth. However, this surplus was not sufficient to cover the Treasury's interventions, which totaled 514.5 billion dinars at the end of September 2023.

and with an increase of 9.99 billion dinars in the balance of special accounts and a decrease of 12.07 billion dinars in net Treasury loans, between September 2022 and September 2023, Also the current account of the Public Treasury records an overall credit balance, as of September 2023, of 690.775 billion dinars against a balance of 1,074.85 billion dinars s of September 2022 in addition, the account housing the Revenue Regulation Fund (FRR).

The idea can be explained through the following figure:

Fig.4.Treasury deposits at the Bank of Algeria



Source: (monetary and financial trends, 2024, p. 34).

4.6 Increase growth of the national economy

Algerian economy recorded positive "performance during the year 2023, especially in growth, The bank's report stated that especially in terms of exports and state revenues, and this economic development, With regard to economic activity, significant growth rates were recorded in 2021, 2022 and 2023, respectively, at rates ranging between (3.8 % - 3.6 %) , after the great recession in 2020 (-5 %), The bank indicated real growth rate recorded in 2023, is the highest in the entire period extending from 2015 to 2023, stressing that this acceleration in the growth rate is mainly due to extractive industries activities, and which contributes to the GDP with a share of 12.9 percent in 2023, compared to 12 % in 2022, This significant change in the credits distributed concerns both public banks, which recorded an increase of 5.3 % and private banks which recorded an increase of 9 % compared to 3.4 % and 2.4 % respectively at the end of 2022, showed a decrease from **10.367 billion $** in 2022 " (Machashbi, 2024)

4.7 The World Bank commends Algeria's reforms

The main challenge for "Algerian economy remains its heavy reliance on public spending Between (2019–2023), the hydrocarbon sector accounted 14.01% of GDP 87% of exports and 48% budget revenues, Algeria aspires overall unemployment rate 12.7%, while among young people (15-24 years old) it reached 30.8%, While recession resulting from the Covid-19 pandemic increased growth challenges, the subsequent rise in hydrocarbon prices a result recovery has led to a significant increase in Algeria's export and budget revenues, helping the economy recover." (albankaldawli, 2024)

4.8 Providing legal cover

This is evident through various instructions to fill various gaps, and to clarify some legal texts to ensure transparency and reduce bureaucracy, Accounting professionals would "benefit from getting involved in the reform of public accounting, by paying attention to its implementation, in particular, in its general accounting and cost accounting components, within public entities, through advice and recommendations drawn from their experience, with a view to converging **public accounting standards** towards, those of the Financial Accounting System **(SCF)**, similar to the objective of converging **IPSAS** towards IFRS. The accounting profession would only be better known and appreciated by public accounting stakeholders if it made available, to them the experience acquired in Setting up internal control systems, at the level of public entities in order to improve control of their activities, Training in the new accounting framework for State personnel and public entities responsible, for implementing the **reform of public accounting**, Professional bodies in particular, as well as all professionals in the accounting field, should seize this opportunity by inviting themselves into the debates, on the reform through reflection by appropriating all these themes, through their various activities General meetings, congresses, meetings, colloquiums, seminars, study days." (Ministry of Finance National, 2021).

5. CONCLUSION

Through this study, we tried to shed light on Executive Decree N° 24-90, which came to establish the principles of financial governance, through the optimal exploitation of available resources, increasing the rate of revenue collection, and working to rationalize expenditures to protect public money, by changing the way they are classified to facilitate, the task of implementation and oversight.

On the other hand, there are several obstacles that prevent the achievement of the desired goals of this law, and to avoid these obstacles or at least mitigate their severity, the Ministry of Finance resorted to setting of measures represented in the requirements of reform and the conditions for achieving them, according to different procedures and instructions, Through this study a set results were reached, in light of which a set of recommendations were presented.

5.1 Results

Among the most important results reached are the following:

- Despite the great efforts made and represented in the large arsenal of laws, the new law still faces many challenges, especially in the field of digitization.
- Executive Decree N° 24-90 helps from an organizational standpoint to facilitate the implementation budget, which proves the validity of the first hypothesis.

- Executive Decree Nº 24-90 helped to address the shortcomings in previous laws, to keep pace with various developments in the accounting and economic fields, which proves the validity of the second hypothesis.
- Executive Decree Nº 24-90 came with various measures that help control public funds and reduce corruption, which proves the validity of the third hypothesis.
- The most important feature of Executive Decree Nº 24-90 is its flexibility, especially in the field of assignment and delegation of signature to reduce bureaucracy.

5.2 Recommendations

the following recommendations were made:

- The need to expedite the adoption of an integrated digital program to activate control well.
- Work on defining responsibilities precisely, especially between the public accountant and the financial controller, because there is some overlap in some powers, and this is what we see repeatedly on the ground, for example, some procedures in one state differ from another state for the same process.
- Training employees and developing their skills by organizing training courses and study days.
- Work on benefiting from the experiences of successful countries in this field.
- Tightening penalties on embezzlers of public money.
- compatibility between public accounting and the International Public Sector Accounting Standards **(IPSAS)**.

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