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New authorities of the public accountant under law 23/07 on public accounting and financial management in Algeria

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Abstract---Following the budgetary reform enacted by Law 18/15, the Organic Law on Finance Laws, the Algerian state found it necessary to introduce a new accounting reform to address the shortcomings of the previous Public Accounting Law 90/21. Among the most important innovations of Law 23/07, which regulates public accounting and financial management, is its focus on the role of those responsible for budget execution—particularly the public accountant. One of the key findings is that this new law marks a significant shift in the history of public finance in Algeria. This stage is crucial for continuing the reform process that began with budgetary restructuring. For successful implementation, the state's financial administration requires execution officers with new competencies, roles, and authorities aligned with modernization objectives. Law 23/07 provides a clearer definition of the responsibilities and duties of the public accountant and other execution agents, recognizing them as central actors in preparing and implementing the state budget. Hence, they play a major role in both budgetary and accounting modernization.

Keywords---accounting reform, budgetary reform, public accounting law, public accounting.

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Introduction

The Algerian state is committed to preserving public funds and ensuring their optimal use. This commitment is reflected in the legislator's move to enact new laws concerning state finance and the management of public funds, using international standards in public accounting as a foundation.

Among the most significant legal developments is Organic Law No. 18/15, issued on September 2, 2018, concerning finance laws. This law marked a turning point in Algeria's financial system and brought about major reforms in public accounting. This was followed by Law No. 23/07, issued on June 21, 2023, which addresses public accounting rules and financial management. It complements the reforms initiated under Law 18/15 by introducing modern financial management systems.

This reform also redefines the roles of all parties involved in budget execution. Chief among them is the public accountant, a pivotal figure in implementing the state budget. Due to the importance of their role in safeguarding public funds and executing the general budget, the Algerian legislator has carefully defined the accountant's tasks in legal and regulatory texts.

Law 90/21 of August 15, 1990, previously defined the responsibilities of execution agents, dedicating its second chapter to public accountants and including related regulations, such as appointment procedures. The recent Law 23/07 introduces further reforms and expands the framework for modernizing the roles and responsibilities of public accountants.

This leads to the central research question:

What are the main new responsibilities assigned to the public accountant under Law 23/07?
To support this inquiry, the following sub-questions are posed:

- What are the duties of the public accountant under the new accounting reform?
- How is oversight and accountability applied to the public accountant's functions under Law 23/07?

Hypotheses:

- Law 23/07 is a key tool for enhancing oversight of budget execution and clarifying the new authorities of the public accountant.
- Law 23/07 is more modern and aligned with current financial and economic developments, though it retains the core principles found in Law 90/21.

Significance of the Study
This study aims to:

- Identify the main changes introduced by Law 23/07 concerning the tasks of the public accountant.
- Highlight the importance of these changes in reforming Algeria's public accounting system.
- Examine the oversight and accountability mechanisms governing the public accountant under the new law.

Methodology

The study uses a descriptive-analytical method to explore the theoretical aspects of the topic. It also employs a comparative approach to analyze the key provisions of Law 23/07 in relation to Law 90/21, with a focus on the public accountant as a key execution agent of the budget.

1. To address the research problem, the study is structured as follows:

1. Duties of the Public Accountant under Law 23/07
2. Oversight and Accountability of the Public Accountant's Functions under the New

Accounting Reform Law
Duties of the Public Accountant under Law 23/07
The public accountant is responsible for disbursing expenditures and collecting revenues. These duties reflect the core functions of this officer. Like all public officials, the public accountant must comply with all obligations set forth in applicable laws and regulations[1].
Since the public accountant is a central figure in public accounting and one of the key agents in budget execution, the nature of their role is distinct. Due to the sensitivity of their tasks and obligations, they bear responsibility when performing their duties.

Duties of the Public Accountant
According to the provisions of Article 24 of Law 23/07, dated June 21, 2023, the public accountant is responsible for the following:
- Collecting revenues and/or making expenditures.
- Safeguarding and maintaining custody of funds, securities, assets, objects, or materials under their charge.
- Handling the circulation of funds, securities, and assets, and managing the movement of asset accounts.
- Maintaining budgetary accounts based on the cash accounting principle.
- Maintaining general accounts based on the accrual principle, which recognizes established rights and obligations.
- Recording non-fixed assets in the accounting system.
- Preparing financial statements and management accounts.
- Preserving supporting documents and accounting records related to all operations carried out within the accounting center they oversee[2]

This article outlines the core operations carried out by the public accountant. These include the two principal tasks: collecting revenues and making expenditures. It also introduces new responsibilities. Accordingly, this section is divided into three parts: the first concerns expenditure; the second addresses revenue collection; The third discusses the new duties assigned to the public accountant under Law No. 23/07 on public accounting and financial management.

Duties of the Public Accountant in Relation to Expenditures
The execution of public expenditures is one of the main tasks of the public accountant. In this process, the authorizing officer issues a payment order and delivers it to the public accountant. This stage is known as the accounting phase of public expenditures, and it is carried out by the public accountant.
According to Article 27 of Law 23/07 on Public Accounting and Financial Management, the public accountant must, before accepting any expenditure, ensure the following:
- Compliance with the schedule of supporting documents required for the expenditure, as defined by regulation[3].
- Verifying the identity and authority of the authorizing officer or the delegated official.
- Ensuring the availability of budgetary appropriations.

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[1]Article 24 of Law 23/07 relating to the rules of public accounting and financial management
[2]Article 24 of Law 23/07 relating to public accounting and financial management, reference previously cited
[3]Instruction No. 05 dated January 31, 2023 specifying the new forms for payment transfers, in addition to Instruction No. 806 dated January 31, 2023 relating to-New models for commitment cards, disbursement orders, and commitment cards, in addition to Instruction No. 09 dated 20AApril 2023 regarding the new model of Transfer logo, payment statement and transfer statement issued by the General Directorate of the Treasury

- Confirming the availability of liquidity, except in the case of the state budget.
- Validating that the service has been properly delivered.
- Checking the accuracy of the debt amount calculation.
- Verifying the correctness of the budgetary allocation.
- Confirming the presence of approvals from oversight bodies, as required by applicable laws and regulations.
- Ensuring that the payment has a discharging effect.
- Verifying that the expenditure is not time-barred or subject to legal opposition[4]

Duties of the Public Accountant in Relation to Revenues
The public accountant is responsible for the collection of revenues. This task represents the final stage in the execution of the budget concerning revenue operations. The accountant, under personal and financial liability, carries out the collection of revenue orders issued by the authorizing officer. This is done after verifying the legality of the collection order and confirming that the revenue is authorized under the Finance Law.

State revenues include the categories specified in Article 15 of Organic Law No. 18/15, dated September 2, 2018, related to finance laws, as amended and supplemented, as well as those stated in the annual Finance Law.[5] They are as follows:

1. Revenues collected from taxes, regardless of their type, as well as proceeds from fines.
2. Income from the state's financial contributions and its other assets.
3. Revenues from state-owned properties.
4. Payments received in exchange for services provided by the state, including royalties.
5. Various general budget proceeds.
6. Exceptional revenues allocated for specific purposes.
7. Funds received from contributions, donations, and requests.
8. Interest and revenues generated from loans, advances, and state fund investments[6]

The Algerian legislator has defined a set of elements that the public accountant must follow when exercising oversight authority over revenue collection. These elements must be reviewed and verified for compliance with applicable laws and regulations. The collection process itself is carried out through legally defined procedures that fall under the responsibility of the public accountant.

Verifying the Legality of Collection Orders and Procedures
This involves ensuring the following:

- **Status of the Authorizing Officer**: The individual issuing the collection order must be legally empowered under the relevant laws and regulations to authorize the collection of revenues.
- **Verification of Clearance Procedures**: This refers to the review of supporting documents for both expenditures and revenues. It involves checking all items that identify the debtor and determine the amount due. The public accountant reviews the form of these documents without intervening in their content. They do not interfere in matters of financial management or appropriateness, which remain under the authority of the authorizing officer, who decides how public funds are used.

Revenue Collection Procedures
Revenue collection may occur through two legal channels: voluntary collection or enforced collection.

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[4]Article 27 of Law 23/07 relating to public accounting and financial management, reference previously cited
[5]Article 35 of Law 23/07 on Public Accounting and Financial Management, Official Gazette No. 42, p. 4
[6]Article 15 of Organic Law 18/15 of September 2, 2018, relating to the financial laws, as amended and supplemented, Official Gazette, No. 53, p. 10

- **Voluntary Collection**: This occurs when the debtor willingly pays the amount due to the legal entities identified in Article 1 of the law.
  In this case, the public accountant notifies the debtor to settle the debt within 30 days. If the debtor fails to comply within this period, a reminder is issued. Should there still be no payment, the accountant proceeds to:
- **Enforced Collection**: This involves the public accountant initiating procedures to recover the debt on behalf of the legal entities specified in Article 1 of Law 23/07 when voluntary collection fails.

Initiating Enforced Collection Procedures
Enforced collection begins once the revenue collection order becomes enforceable. This is done at the request of the public accountant, who is responsible for following through with the legal steps[7]
According to Article 68 of Law No. 90/21 on Public Accounting,[1] the public accountant may carry out revenue collection personally or delegate this task to the tax collector. In this case, the public accountant must:
- Send the collection orders to the authorizing officer to have them granted executive force.
- Forward the collection orders to the tax collector.

Meanings of Enforced Collection Procedures
- Temporary closure order.
- Seizure followed by public auction.
- Sale of property through public auction.
- Freezing of bank accounts.

In addition to the responsibilities mentioned above, the public accountant is also entrusted with the custody and safekeeping of funds, securities, assets, and materials under their charge. They are also responsible for the handling of funds, securities, and the movement of asset accounts.

In this context, it is important to distinguish between accounting tasks and those related to the oversight of budget execution. Revenue collection and expenditure payment are not simple financial transactions. They are governed by the legal and regulatory provisions of the Public Accounting Law. These provisions must be followed before any financial operation is executed.

In the case of revenue collection, the public accountant bears personal and financial responsibility for following the legally established procedures. This obligation begins upon receipt of the collection orders issued by the authorizing officer, after verifying that the latter is legally authorized to issue such orders.

New Duties of the Public Accountant Under Law 23/07
A comparison between Law No. 90/21, dated August 15, 1990, on public accounting, and Law No. 07/23, dated June 21, 2023, on public accounting and financial management, reveals the addition of new duties for the public accountant. These new responsibilities aim to ensure sound financial account management and enhanced oversight.

- **Maintaining Budgetary Accounting Based on the Cash Accounting Principle**
  Budgetary accounting consists of two types: commitment accounting and cash accounting. Under the new law, the public accountant applies the cash accounting method, whereby all operations are recorded at the moment revenues are collected and expenditures are paid, according to the financial year.
  As stated in Article 85 of Law 23/07, the outcome of cash accounting is the difference between collected revenues and paid expenditures in the general budget and special treasure accounts.

[7]- Article 68 of Law No. 90/21 on Public Accounting, p. 137.

• **Maintaining General Accounting Based on the Accrual Principle**
General accounting is a core component of the state's new financial system. According to Article 88 of Law 23/07, dated June 21, 2023, general accounting is an annual process that aims to record:

- Budgetary operations.
- Treasury operations.
- Transactions with third parties, temporary operations, and settlement operations.
- Inventory of assets, including movable and immovable property, inventories, and non-fixed assets.
- Depreciation, provisions, revenues, and expenses related to the financial year[8].

This means that general accounting provides a clear and accurate picture of the state's financial position. It is maintained by the public accountant using the double-entry system, based on the recognition of the state's rights and obligations and in line with the approved accounting plan. Its implementation and control follow the decisions of the Ministry of Finance.
The public accountant also carries out periodic inventories of the movable and immovable assets and stocks managed by the authorizing officer.

1. Recording of Non-Fixed Assets
The public accountant is responsible for all operations and movements involving non-fixed assets, such as inventory. The accountant is authorized to carry out regular stocktaking at the premises of the authorizing officer and to compare the physical stock with the accounting records.

2. Preparation of Financial Statements and Management Accounts
The public accountant prepares periodic reports and end-of-year financial results, which include:

- The balance sheet or financial position statement
- The financial performance statement (income statement)
- The treasury cash flow table
- The net financial position variance table
- Annexes[9]

When preparing the financial statements, the public accountant must comply with the principles of general accounting and adhere to the qualitative characteristics. These include:
Credibility, regularity, faithful representation, prudence, completeness, comparability, consistency across fiscal years, non-compensation, going concern, consistency of methods, neutrality, relevance, reliability, clarity, and verifiability[10].

The financial statements are sent to the Court of Accounts for approval and are incorporated into the state's general accounts, which are prepared by the Minister of Finance.
As for the management account, the public accountant prepares it at the end of each fiscal year. It results from budgetary accounting and includes all financial transactions, such as revenues and expenditures, during the fiscal year. It is then submitted to the Court of Accounts.

1. Preservation of Supporting Documents and Accounting Records for Transactions Executed at the Accounting Center
The public accountant is responsible for preserving all supporting documents and records for financial transactions, including revenues, expenditures, and treasure activities. According to Article 77 of Law

[8] Article 88 of Law 23/07 on Public Accounting and Financial Management, Official Gazette No. 42, p. 10
[9] Article 41 of Executive Decree No. 24/90 datedFebruary 22, 2024, Official Gazette No. 15, p. 20, determines the content and methods of implementing public accounting.
[10] Article 42 of Executive Decree No. 24/90 datedFebruary 22, 2024, Official Gazette No. 15, p. 20, determines the content and methods of implementing public accounting.

23/07, dated June 21, 2023, concerning public accounting and financial management rules, it is permitted to prepare, send, and preserve supporting documents and records in digital format[11].

These documents and records related to management operations are stored until they are presented to the Court of Accounts for account settlement or after 10 years from the date they were deposited with the Court of Accounts.

It is worth noting that the role of the public accountant is limited to monitoring and verifying the legality of financial transactions by reviewing the supporting documents for expenditures and revenues. However, the accountant does not interfere with the content of these financial transactions. This means that the accountant refrains from intervening in areas of management and appropriateness, which are the responsibility of the authorizing officer, who determines the scope of the use of public funds.[12]
Through this, the new tasks assigned to the public accountant aim to strengthen the verification of the legality of financial operations and ensure sound oversight of public, in cooperation with the authorizing officer funds.

II. Oversight and Responsibility Concerning the Public Accountant's Functions
The public accountant carries out several key tasks that are essential in managing public finances. This position represents the final link in the budget execution process. As a result, the public accountant is subject to external oversight regarding the functions performed. This section will first address the external oversight mechanisms applied to the public accountant's duties. It will then examine the responsibilities resulting from these functions.

Oversight of the Public Accountant's Functions
Oversight is one of the primary tools used by the legislature to safeguard public funds. It consists of legal and administrative procedures established by the state to ensure protection at all stages of financial operations. These procedures are implemented by authorized institutions and bodies in accordance with the applicable laws and regulations. The purpose is to ensure the integrity of all financial and administrative processes.
Like other public institutions, the public accountant is subject to external oversight. This includes judicial oversight by the Court of Accounts and regulatory oversight by the General Inspectorate of Finance.

Oversight by the Court of Accounts
The Court of Accounts is a body responsible for ex-post oversight of state funds, local authorities, and all public institutions. It holds both administrative and judicial powers. Administratively, it monitors the quality of financial management within the entities under its authority. Judicially, it exercises control over public accounts.

According to Article 02 of Ordinance No. 95/20, dated 17 July 1995, amended and supplemented, the Court of Accounts is considered the highest institution for ex-post control of public funds related to the state, local authorities, and public services[13]

The Court of Auditors is the primary oversight body responsible for safeguarding public funds. Accordingly, the public accountant, as one of the officials tasked with executing the budget, is subject to the authority of the Court of Auditors. According to Law No. 07/23, specifically Article 104, Section

[11]Article 77 of Law 23/07 of June 21, 2024 relating to public accounting and financial management, Official Gazette No. 42, p. 10.
[12]Shallal Zuhair, The Algerian Public Accounting System for the Implementation of State Financial Operations and Prospects for Reform, Master's Thesis in Economics.
[13] The material2 of Order 95/20 dated July 50, 1995 relating to the Audit Council, amended and supplemented, Official Gazette No. 39, p. 3.

Two, Chapter One of Title Four, titled "Judicial Oversight," both authorizing officers and public accountants are required to submit their accounts to the Court of Auditors. This must be done in accordance with the conditions, procedures, and deadlines established by the applicable legislation and regulations[14].

First: Oversight of Public Accountants' Records

In accordance with Article 104 of Law No. 23/07 On the rules of public accounting, public accountants are required to submit their financial accounts to the Court of Auditors at the end of each fiscal year. This submission is subject to ex-post review in line with relevant laws and regulations. The Court examines these accounts and issues decisions accordingly. It has the authority to review and audit the accounts submitted by public accountants, ensuring their compliance with legal and regulatory provisions.

The Court of Auditors holds broad powers to review accounts held by public accountants, although it may not alter the contents. However, it may issue rulings or decisions, including disciplinary actions or sanctions. The Court verifies and examines the legal nature of financial operations and assesses their conformity with applicable laws and regulations. It then audits the accounts, confirming the accuracy of accounting entries and balances, and ensuring that all financial operations carried out during the fiscal year have been properly recorded.

This task is performed by a reporting officer appointed by the president of the competent chamber, either individually or with the assistance of other judges. The officer reviews all documents and supporting materials submitted by public accountants. The law obliges public accountants to present their accounts and relevant documents within the time limits set by the Court. Any delay or failure to comply may result in financial penalties, as specified in Article 91 of Ordinance No. 95/20 dated July 17, 1995, concerning the Court of Auditors.

The investigation and judgment process is both written and in-person. Following the review, the reporting officer prepares a written report including observations and recommendations. If additional audits are necessary, they are conducted before the team leader submits the report to the public prosecutor for their conclusions. The team leader then sets a date for the hearing, during which the Court deliberates on the file based on the documents, findings, and explanations presented.

If no violations are found, the accountant is discharged of liability. If any irregularities or errors are identified, the accountant is notified and given one month to correct them and provide supporting evidence. Once this period ends, the file is reconsidered, and the Court issues its final decision—either clearing the accountant or holding them liable.

Second: Oversight of Management Practices

As an administrative oversight body, the Court of Auditors also supervises the quality and methodology of management across public institutions and entities under its jurisdiction, including public accountants.

The Court assesses the quality of management by evaluating the efficiency and effectiveness of management systems in place. It determines whether these systems meet the goals of protecting public funds, ensuring proper use of material resources, safeguarding assets, and rationalizing expenditures. Based on this review, the Court provides recommendations aimed at improving management performance and enhancing public fund preservation.

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[14] Article 104 of Law 23/07, previous reference, p. 12.

Oversight by the General Inspectorate of Finance
Article 102 of Law No. 23/07 stipulates that formal oversight is exercised by inspectorates and oversight bodies explicitly authorized under current laws and regulations [15]
The General Inspectorate is an administrative body responsible for ongoing and post-implementation oversight of public funds, under the Ministry of Finance. It was established by Decree 80/53, which established the General Inspectorate of Finance.

The General Inspectorate of Finance oversees the financial and accounting management of all entities involved in the execution of the budget through financial inspectors. This ensures the optimal and efficient management of public funds. According to Article 5 of Law 08/272, dated September 6, 2008, which defines the powers of the General Inspectorate of Finance, the Inspectorate intervenes not only as an oversight body but can, depending on the situation, perform auditing, evaluation, investigation, expertise, and accounting tasks. The public accountant, as an administrative body responsible for budget execution, is subject to oversight by the General Inspectorate of Finance and must cooperate with the inspection officers.

Neither the public accountant nor the officials under their authority can invoke professional secrecy, hierarchical authority, or the confidential nature of documents in front of the inspectors of the General Inspectorate of Finance. They are required to fulfill all their legal duties. According to Article 6 of Law 08/272, the General Inspectorate has the right to access the following in the course of its duties:
- Oversight of cash management and the examination of funds, securities, and assets of any kind held by the public accountant.
- Access to any necessary supporting documents or records for their inspections, including reports prepared by any oversight bodies and external audits.
- Requesting any verbal or written information.
- Conducting on-site investigations or inquiries to oversee transactions or operations recorded in the accounts.
- Reviewing records and data, regardless of their format.
- Verifying the authenticity of submitted documents and the accuracy of the data and information provided.
- Conducting on-site examinations to ensure the correctness and completeness of accounting entries related to financial management, and, when necessary, carrying out a physical inspection of the service provided[16].

From this article, the General Inspectorate has the right to intervene in all actions carried out by the public accountant and review them.
In the case of gaps or delays in the public accountant's accounting operations, the Inspectorate may urgently request an update or reorganization. If such updates are absent or if a deficiency prevents their examination, the head of the inspection unit prepares a report detailing the shortcomings. This report is then sent to the relevant authority overseeing the public accountant, which orders the accountant to update the account, with expert assistance if needed, and informs the General Inspectorate of the procedures and outcomes achieved.

In the case of a serious error, the General Inspectorate will request that the overseeing authority of the public accountant take the necessary measures to protect public funds and notify the Inspectorate of the actions taken.

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[15] Article 102 of Law 23/07 dated 06/21/2023 relating to the M.A.T.M./J.R.J.J. No.42, p. 12.
[16] Article 6 of Law 08/272 of September 6, 2088 defines the powers of the General Inspectorate of Finance.

Through the General Inspectorate's oversight of the public accountant's work, we observe that the inspection is limited to reviewing and auditing the accounts—ensuring the payment of expenses, verifying the reasons for these payments, and checking their compliance with laws and regulations. However, it does not consider the actual outcomes achieved through these processes or the extent to which the objectives were met. This limitation cannot be relied upon to verify the correctness and efficiency of public spending.

Furthermore, the reports prepared by the General Inspectorate remain ineffective in the absence of a legal provision that would allow them to monitor the implementation of their recommendations[17]

The Responsibility of the Public Accountant:
While the Algerian legislator has assigned various duties to the public accountant regarding the management of public finances and has emphasized the importance of safeguarding these finances, they have also made the public accountant liable for any errors resulting from negligence while carrying out these tasks or for any harm caused to the public treasure or public body. In this section, we will explore the nature of the responsibility borne by the public accountant and how they can seek to reduce this responsibility through certain mitigating circumstances.

Nature of the Public Accountant's Responsibility:
In addition to the disciplinary, penal, and civil liabilities faced by the public accountant as an employee, they also face a specific responsibility under public accounting law, which is both personal and financial. This responsibility arises when the public accountant fails to adhere to the public accounting rules.

- **Personal Responsibility**: The public accountant is personally responsible for any violation or breach of the legal or regulatory provisions related to public accounting. They are liable for errors and offenses committed during the execution of financial and accounting operations that result in harm to the public treasure or public body.
- **Financial Responsibility**: This refers to the public accountant's obligation to compensate for lost or missing funds and assets from the public treasure. They must cover the shortfall by reimbursing an amount equivalent to the accounting balance assigned to them, using their own funds. This applies whether the shortfall is due to a deficit in the cash account or uncollected revenue resulting from negligence, or if it concerns an expense paid by mistake. In the case of physical accounting, such as the loss of public property, compensation is made by paying the equivalent value.

When the public accountant's funds are insufficient to cover the compensation, the amount is recorded in advance payment accounts, and a detailed report is sent to the minister in charge of finance.
The personal and financial responsibility of the public accountant may extend to all officials under their authority in the same department they manage. This is stipulated in Article 112 of Law 23/07 concerning public accounting and financial management, which states: "Public accountants, their delegates, the staff under their authority, and financial agents are personally and financially responsible for any shortfall in the cash account[18].

From the text of the article, it is clear that the public accountant now bears both personal and financial responsibility for any shortfall in the cash account. They are also personally liable for errors that constitute violations of the legislative and regulatory provisions governing the use and management of public funds. Previously, the public accountant was only held personally and financially responsible for the operations assigned to them. However, under Law 23/07, responsibility is now joint and several. This indicates that Law 23/07 seeks to modernize the liability system with respect to the budgetary and financial discipline of officials responsible for executing state revenue and expenditure operations[19]

[17] Dalaj Muhammad Al-Akhdar, Najah Issam, General Inspectorate of Finance's control over the budget of local communities, Maghreb Legal Studies Laboratory, Badji Mokhtar University, Annaba, Algeria, Volume07number02December2022S988.
[18] Article 112 of Law 23/07 dated 06/21/2023 relating to the M.A.T.M./J.R.G.J. No. 42, p. 12
[19] Article 81 of Organic Law 18/15 relating to financial laws, Official Gazette No. 53, p. 19

Conditions for Holding the Public Accountant Liability and Mitigating Their Liability
The Algerian legislator holds the public accountant responsible for any failure in managing and discrepancies in the accounts, but this responsibility is subject to certain conditions. Additionally, the legislator has provided mechanisms to mitigate this liability.

First: Conditions for Holding the Public Accountant Liable
According to Article 112 of Law 23/07 related to public accounting and financial management, the public accountant is considered to be liable to the public treasury.
As a debtor, the public accountant is obligated to compensate for any shortfall in the assets or cash accounts. They must also compensate for any violations committed while executing the authorized financial transactions, unless this is proven by the Minister of Finance or by the Court of Accounts. The Minister of Finance has the authority to classify the public accountant as a debtor to the public treasure through the oversight of the General Finance Inspectorate. The Court of Accounts, on the other hand, possesses penal powers to convict the public accountant, being an independent national authority for financial oversight of management accounts.

Second: Procedures to Mitigate the Public Accountant's Liability
The Algerian legislator has established certain procedures that can exempt the public accountant from bearing responsibility for deficiencies or errors in the accounts. These procedures include exemption from liability, provisional exemption, and the compulsory procedure.

Exemption from Liability Procedure:
The public accountant, who has been classified as a debtor, may submit a request for exemption from liability to the Minister of Finance. The law authorizes the Minister to either fully or partially accept the exemption from repaying the owed funds, or to reject the request entirely.
Partial exemption involves relieving the public accountant from repaying part of the amounts due to the state. Full exemption may occur if the public accountant demonstrates good faith or in cases of force majeure[20].

Provisional Procedure:
The public accountant initiates this procedure if the request for exemption from liability is rejected. He then submits a second request to the Minister of Finance, asking for exemption from paying the debt amount. The Minister of Finance consults the Disputes Committee, which in turn verifies the public accountant's financial situation, including assets and properties, to determine whether the public accountant is capable of settling the debt.

In this case, the committee reviews the debt amount. If it exceeds 100,000 DZD, the committee makes a final decision to either approve or reject the public accountant's request. If the request is accepted, the debt amount will be borne by the state budget, relieving the public accountant of responsibility[21].

Third: The Requisition Procedure
The public accountant has the right to refuse payment of any expenditure that he considers to be in violation of the legal and regulatory rules governing financial operations. He is required to ensure the legality of such operations. In doing so, he is exempt from personal and financial liability in the event of damage affecting the public entity.

[20]Article 113 of Law 23/07 dated 06/21/2023 relating to the M.A.T.M./J.R.G.J. No. 42, p. 13
[21] Khamiri Yassin and Hanoun Buthaina, Master's thesis entitled "The Legal Status of the Public Accountant", University of Mohamed Khider, Biskra, Faculty of Law and Political Science, Specialization: Administrative Law, Academic Year2020-2025, p. 46

This refusal must be documented through a formal requisition procedure. In this case, the accountant must request in writing that the authorizing officer issues a requisition requiring the accountant to process the payment at the authorizing officer's own responsibility. If the public accountant complies with the requisition, he is deemed to have fulfilled his legal obligation and is thereby relieved of all personal and financial liability.

Following this, the public accountant must submit a detailed report to the Minister of Finance and to the Court of Auditors. This report must follow the conditions and procedures defined for the requisition process and must be accompanied by all relevant accounting documents. The report must be submitted within a period of fifteen (15) days[22].
However, the public accountant has the right to refuse to comply with the assignment, but this refusal must be justified in the following cases:
- Lack of availability ofAFinancial appropriations.
- Lack of liquidity, except for the state budget.
- Lack of proof of service performance.

- Non-exculpatory nature of payment

Conclusion

Law No. 23/07 on Public Accounting and Financial Management places significant focus on the role of the public accountant and how they perform their duties. It introduces modern responsibilities that align with financial reform and modernization efforts in Algeria. The law outlines a renewed vision for public financial governance. The main contributions of this law to the role of the public accountant can be summarized as follows:

Key Outcomes:
- Reform of the accounting system by shifting from cash accounting to accrual-based accounting.
- Introduction of new functions aimed at strengthening accountability and oversight of public funds while improving the services provided by the Public Treasury.
- Clear definition of procedures and methods for maintaining public accounts through information systems and digital data management.
- Digital preparation, transmission, and storage of financial data and records, allowing continuous monitoring by the Ministry of Finance.
- Improved access to all information related to financial transactions and accounts, facilitating the work of oversight bodies.
- Promotion of transparency, efficiency, and rational spending in the management of public finances.
- Redefinition and reduction of the public accountant's responsibilities, with accountability shared by subordinate employees.
- Emphasis on performance results and financial efficiency, including goal setting.
- Elimination of duplicative controls during financial operations.
- Provision of a clear and accurate picture of the state's financial situation.
- Ability to inventory all real estate, movable assets, stockpiles, and intangible values.

The results achieved indicate that Law No. 23/07 introduces a new approach to public accounting and reforms the legal framework surrounding the public accountant. However, in order to fully realize the goals of these reforms, the following recommendations are proposed:

[22] Zghad Nasir and Ben Sousha Sassi, Master's thesis, entitled "The Legal System of the Public Accountant," Mohamed Boudiaf University of M'sila, 2017-2018, p. 45

- Ensure effective implementation of the new accounting system in compliance with applicable laws and regulations.
- Appoint competent and qualified public accountants and support staff.
- Organize regular training sessions for public accountants and their assistants to keep them updated on accounting and legislative developments.
- Raise awareness about the need to move away from the old system and adopt the more efficient new system.
- Increase efforts to implement reforms on the ground.
- The state must provide the necessary human and material resources to maintain and modernize information systems and support the transition to a digitized financial system.
- The Algerian legislator should address legal gaps by issuing the necessary regulatory decrees for the implementation of Law No. 07/23.
- Higher education institutions should participate in designing academic programs that promote this law and propose proposals through conferences and academic discussions.
- Restructure all public institutions to align with the reform measures.
- Develop and modernize oversight institutions to reflect these recent changes.

References and Sources

[1] Law No. 90-21 dated 14 Muharram 1411 AH / 15 August 1990, on Public Accounting, Official Gazette of the People's Democratic Republic of Algeria, No. 35, published on 15 August 1990.

[2] Law No. 23-07 dated 25 June 2023, on Public Accounting and Financial Management, Official Gazette of the People's Democratic Republic of Algeria, No. 42, published on 15 June 2023.

[3] Organic Law No. 18/15 on Finance Laws, dated 2 September 2018, Official Gazette of the People's Democratic Republic of Algeria, No. 53.

[4] Law No. 08/272 dated 6 September 2008, defining the powers of the General Inspectorate of Finance, Official Gazette, No. 50.

[5] Ordinance No. 95/20 dated 17 July 1995, concerning the Court of Auditors, as amended and supplemented.

[6] Executive Decree No. 24/90 dated 22 February 2024, defining the procedures and contents for the implementation of public accounting, Official Gazette, No. 15.

[7] Executive Decree No. 20-404 dated 29 December 2020, on procedures for managing and delegating financial appropriations, Official Gazette, No. 80.

[8] Instruction No. 9658 dated 15 December 2022, on budgetary oversight procedures for state expenditure, issued by the General Directorate of Budget.

[9] Instruction No. 05 dated 31 January 2023, defining the new templates for payment vouchers.

[10] Instruction No. 806 dated 31 January 2023 on the new templates for commitment forms, expenditure orders, and commitment certificates, in addition to Instruction No. 09 dated 20 April 2023 on the new notice of transfer, payment statement, and transfer record, issued by the General Directorate of Treasury.

[11] Mohamed Lakhder Delladj & Issam Najah, Oversight by the General Inspectorate of Finance on Local Government Budgets, Journal of Legal Studies, El Oustadh Al-Bahith, Maghreb Legal Studies Laboratory, University of Badji Mokhtar – Annaba, Vol. 7, No. 2, December 2022.

[12] Zohir Chellal, The Algerian Public Accounting System for Implementing State Financial Operations and Reform Prospects, Master's thesis in Economic Sciences, specialization in Money and Finance, University of Algiers, Academic Year 2001–2002.