

Management of the local budget in the light of Law No. 23/07 related to the rules of public accounting and financial management

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The local budget is considered the legal instrument for local communities to exercise their competencies in order to achieve their overall goals, especially economic and social ones, and thus meet the needs of the local population, as well as in order to ensure a balance between these public needs in the form of expenditures and financial resources, which are often limited. Due to the importance of local financial management or the local budget, it is subject to a set of rules and procedures established by the law on public accounting rules and financial management through the rules for the implementation of revenue operations and expenditure operations.

Keywords: Local communities-local budget - public accounting-local financial management.

Introduction:

Algeria's adoption of the system of administrative decentralization in management, the existence of local groups, namely the municipality and the state, were granted by law legal personality and financial independence, which created a local administration responsible for the tasks of ensuring the provision of public service at the local level, through the exercise of a set of competencies assigned to them by law, which are mainly centered on About meeting the needs of its population, which translates into expenditures carried out by its various interests in order to collect financial revenues sufficient to cover those expenses.

Due to the complexity of the financial operations required by the conduct of these interests in accordance with the Comprehensive Development Plan of the state, it is not possible to rely only on recording revenues and expenditures in a register, but they are controlled in a scheduled and balanced form aims to an official document called the budget.

In this sense, the local budget is considered the legal tool that allows it to exercise its powers, as it allows it to determine the processes of collecting funds from its various legal sources and spending them according to an accurate and detailed program and within a specified period of time usually a civil year, which makes it an important indicator of the work of local government bodies, whether they are Elected or appointed bodies, given that their ability to master the distribution of their expenditures according to the financial revenues they collect is always described as limited, according to what covers their main needs.

The importance of the local budget in the life of the individual and for the state in general leads us to pose the following problem: How is the local budget managed in accordance with the developments in

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public accounting brought about by Law No. 23/07, whether in terms of the active parties or in terms of practical procedures?

This problem necessarily leads us to a number of sub-questions, such as:

- Who are the agents involved in local financial management?
- What are the practical procedures and stages to which the management of the local budget is subject?

The importance of this study lies in the fact that local financial management is the means by which local groups exercise their powers, which necessarily leads to achieving the local development desired by every citizen and local administrator.

Through this study, we aim to identify the roles assigned to the various agents charged with managing local finances, as well as to review the procedures and steps for preparing and implementing various financial operations at the local budget level. The local financial management process, especially since this management passes through several stages and according to a set of multi-level operations. Through the new public accounting law, without neglecting some texts that are necessary to address in local finance, such as the municipal law and the state law.

We used the descriptive approach for the various stages and procedures that go through the process of preparing and implementing the local budget, in addition to the analytical approach for the various legal texts framing the work of all factors in the management process, especially the law related to the rules of financial accounting and financial management.

In order to answer the main problem raised, and the sub-questions that arise from it, we divided this study according to the following plan:

First topic : Supervisors of the implementation of the local budget

First requirement : The local disbursement officer

second requirement: The local public accountant

secondtopic: How to implement the local budget

First requirement: Collecting local revenues

second requirement: Implementing local expenditures

First topic: Supervisors of the implementation of the local budget

The process of implementing the local budget, as a schedule of estimates of annual revenues and expenditures for both the municipality and the state, requires the necessity of carrying out a set of multiple operations, which are carried out by a group of employees to whom one of the most important principles known in law is applied, which is the principle of separation of powers or functions, with the primary goal of preserving On public money¹; These employees differ according to the processes of implementing the local budget, which are divided into administrative and accounting stages. Each stage is undertaken by one employee alone. Therefore, the process of implementing the local budget is divided between two employees: the local disbursement officer, and the local public accountant.

First requirement: The local disbursement officer

The disbursement ordered is considered the first participant in the process of managing the local budget, as he is granted the status of disbursement ordered according to the law² every appointed, elected or designated person is authorized to carry out the budgetary, financial and property operations of public legal entities, including local groups. In order to facilitate administrative work and ensure its flexibility, the law permits the succession of those in charge of disbursement, authorizing their approval, and appointing two in charge of disbursement in accordance with a set of conditions and procedures³, the person in charge of disbursement, whether at the state level or at the municipal level, maintains detailed budget accounting in the revenues section and the expenditures section⁴.

¹ SCOTTI Khaled, Budget Oversight Bodies: Role and Effectiveness, PhD dissertation, Faculty of Law and Political Science, Abu Bakr Belkaid University, Tlemcen, 2017/2018, pp. 25 et seq.

² Article 04 of Law No. 23/07, dated 06/21/2023, relating to the rules of public accounting and financial management, Official Journal No. 42 dated 06/25/2023.

³ Executive Decree No. 24/92 dated 02/22/2024, specifying the conditions and modalities for succession, delegation of signature, and appointment of the administrators in charge of disbursement, Official Journal No. 15 dated 02/29/2024.

⁴ Article 10 et seq. of Executive Decree No. 24/90 dated 02/22/2024, specifying the content and methods of implementing public accounting, Official Journal No. 15 dated 02/29/2024.

in the following, we will detail both: the order to spend in the state, and the order to spend in the municipality.

First section: The person in charge of disbursement in the state

The burden of preparing the state budget falls on the governor in coordination with his administrative departments. He also undertakes the process of implementing it after the approval of the state People's Assembly and the approval of the Minister of the Interior, as Article 107 of the state law granted him the authority to order its disbursement, and the text of Article 6 of the law relating to public accounting rules Financial management grants him the status of being responsible for the main disbursement of the state budget, which makes him responsible for managing and spending the state's financial resources.

As is the case with the President of the Municipal People's Assembly in his capacity as the one in charge of spending the municipality, the governor, in his capacity as the one in charge of disbursing the state's budget, is obligated to prepare the state's administrative account and send it to the Accounting Council for its oversight¹

second section: The person in charge of disbursement in the municipality

The Secretary-General of the municipality is responsible for preparing the draft municipal budget before the Municipal People's Assembly votes on it. However, this preparation is under the direct authority of the President of the Municipal People's Assembly in his capacity as the one in charge of disbursing the municipal budget. Where the President of the Municipal People's Assembly, in accordance with the text of Article 81 of the Municipal Law, implements the municipal budget and orders its disbursement, as he is responsible for the financial management of all municipal affairs by managing the municipal revenues and ordering the disbursement of its expenses and the necessary follow-up of the development of municipal finances, Especially since the text of Article 6 of the law relating to the rules of public accounting and financial management grants him the status of ordering the main disbursement of the municipal budget. However, this status does not prevent him, due to the necessity of the interest, to succeed someone else or delegate his approval in cases of necessity²; given that the two persons ordering the disbursement are replaced according to a set of administrative procedures, which are essentially the preparation of the disbursement ordering decision for the appointment to be communicated to both the public accountant and the budget controller, and the same procedures are followed with regard to delegation of signature To a public assistant on the condition that he holds a high position in the local administration and is subject to his peaceful authority³.

This means that the President of the Municipal People's Assembly, as the supervisor of disbursements in the municipality, cannot grant authorization to his deputy, nor can he replace him.

One of the most important obligations that falls on the President of the Municipal People's Assembly, in his capacity as the one in charge of disbursing the local budget in accordance with the text of Article 188, is to prepare the municipal administrative account at the end of the additional period of the fiscal year and present it to the Municipal People's Assembly for approval, before sending it to the Accounting Council⁴, in order to monitor and audit it.

second requirement: The local public accountant

While the local disbursement officer is responsible for carrying out certain operations in local financial management, the public accountant undertakes a group of other operations, under the principle of the incompatibility of the two functions. Likewise, the spouses, fathers, sons, and first-degree brothers of the disbursement officers cannot be their public accountants.

¹ Article 175 of Law No. 12/07 relating to the state, previous source.

² The two persons ordering the disbursement are replaced according to a set of administrative procedures, which are essentially the preparation of the disbursement ordering decision for the appointment to be communicated to both the public accountant and the budget controller, and the same procedures are followed with regard to delegation of signature, Articles 9 to 14 of Law No. 23/07, relating to the rules of public accounting and management Financial, previous source.

³ Article 05 of Executive Decree No. 24/92 specifies the conditions and methods for succession, delegation of signature, and appointment of the responsible disbursement officers, the previous source.

Article 63 of Order No. 95/20 of 07/17/1995, relating to the Accounting Council, Official journal No. 39 of 07/23/1995, amended and ⁴ supplemented by Order No. 10/02 of 08/26/2010, Official Journal No. 50 dated 01/09/2010.

Any public official appointed or legally approved to carry out a group of legal operations, the most important of which is collecting revenues and/or paying expenses¹, In addition to guarding and preserving the funds, bonds, values, objects or materials assigned to them, the circulation of funds, bonds and values, and the movement of asset accounts, maintaining budgetary accounting on the basis of the principle of fund accounting, maintaining general accounting on the basis of the principle of established rights and obligations, accounting for non-fixed values, preparing financial statements and calculating... Management, keeping the supporting documents and accounting documents for the operations carried out at the level of the accounting center that it manages as stipulated in Article 24 of Law No. 23/07, is considered a public accountant.

He is appointed by the Minister of Finance, and is subject exclusively to his authority. This will be detailed by addressing: the public accountant in the state, and the public accountant in the municipality.

first section: The public accountant in the state

There are many public officials who acquire the status of public accountant², , as for the state, the role of the state's public accountant is played by the state treasurer, appointed by the Minister of Finance.

He is the main accountant for the state budget, while he acquires the status of secondary accountant for the state budget³.

It basically records budget operations, completed operations, and various operations related to implementing the local budget at the state level, and the Minister of Finance is responsible for appointing public accountants for all institutions⁴.

While performing his duties, the public accountant, whether at the state level, is required to keep detailed budget accounts in the revenues section and the expenditures section⁵, besides The accounting maintained by public accountants includes: general accounting that allows knowing and monitoring budget and treasury operations, and determining annual results, special accounting for value items and bonds, and analytical accounting that is maintained in a timely manner and allows the calculation of cost prices and service costs⁶.

second section: The public accountant in the municipality

The municipal treasurer is the public accountant of the municipality, and is responsible for disbursing expenses and collecting revenues.

He also acquires the status of the main accountant for the municipal budget, while he acquires the status of secondary accountant for the state budget⁷, according to the articles 23 and 24 of Executive Decree No. 24/90 specify the content and methods of applying public accounting.

The law, in accordance with Article 21 of the decree specifying the content and methods of applying public accounting, obliges the public accountant, while carrying out his duties at the municipal level, to maintain detailed budget accounting in the revenues section and in the expenditures section.

Second topic: How to implement the local budget

The process of implementing the local budget is considered the most important stage in local financial management, as it transfers the local budget from its theoretical aspect to the practical aspect.

¹ In addition to guarding and preserving the funds, bonds, values, objects or materials assigned to them, the circulation of funds, bonds and values, and the movement of asset accounts, maintaining budgetary accounting on the basis of the principle of fund accounting, maintaining general accounting on the basis of the principle of established rights and obligations, accounting for non-fixed values, preparing financial statements and calculating... Management, keeping the supporting documents and accounting documents for the operations carried out at the level of the accounting center that it manages, Article 24 of Law No. 23/07 relating to the rules of public accounting and financial management, same source.

Article 6, same source.²

³ Articles 23 and 24 of Executive Decree No. 24/90 specify the content and methods of applying public accounting, previous source.

⁴ Article 03 of Executive Decree No. 91/311 of 09/07/1991, relating to the appointment and accreditation of public accountants, Official Journal No. 43 of 09/18/1991.

⁵ The accounting maintained by public accountants includes: general accounting that allows knowing and monitoring budget and treasury operations, and determining annual results, special accounting for value items and bonds, and analytical accounting that is maintained in a timely manner and allows the calculation of cost prices and service costs, Article 3, of Executive Decree No. 91/313, Dated 09/07/1991, determining the accounting procedures maintained by disbursement officers and public accountants, their methods and content, Official Journal No. 43 dated 09/18/1991.

⁶ Article 3, of Executive Decree No. 91/313, previous source.

⁷ Articles 23 and 24 of Executive Decree No. 24/90 specify the content and methods of applying public accounting, previous source.

Since the local budget consists of two main parts: the revenue side and the expenditure side; Implementing the local budget requires carrying out two basic processes: collecting local revenues, and implementing local expenditures.

First requirement: Collecting local revenues

In order to ensure that local groups perform their functions, the necessary financial resources must be available to cover their local expenses, which are covered by the revenue collection process.

The process of collecting revenues is subject to a set of controls, the most important of which is the necessity of taking into account the legal texts regulating this. It also takes place through two stages: the administrative stage, and the accounting stage.

First section: The administrative stage of collecting local revenues

The administrative stage, as the first process in collecting local revenues, is represented in those operations carried out by the commander of local spending, who is originally an administrative officer, and his powers in the financial aspect are complementary to his administrative activity¹, which include: proving revenue, liquidating revenue, and ordering revenue collection.

1: Proof of revenue

Evidence, in accordance with the text of Article 39 of the law relating to the rules of public accounting and financial management, is the procedure by which the right of the public creditor is established.

2: Clearing revenues

According to the text of the law related to the rules of public accounting and financial management in its article 40, after the debt is proven, the revenue must be liquidated, which is a procedure that allows determining the exact amount of the debt for the benefit of the public creditor, which establishes the next stage in collecting local revenues.

3: The order to collect revenue

After carrying out the previous two procedures, i.e. proving the revenue and liquidating it, the local disbursement officer is obligated to issue an order to collect the revenue, stating in it all the elements that allow the debtor to be identified and liquidated. However, the law referred the details of this procedure to the organization.

Second section: The accounting stage for collecting local revenues

The accounting stage for collecting local revenues is limited to a single procedure, which is collection, which Article 43 of the law relating to the rules of public accounting and financial management defines as the procedure by which the public debt is discharged, which is in the form of a revenue order obtained amicably or compulsorily. The law also referred to the details of its procedures to Organization.

Before handling revenue orders, the public accountant must ensure that the disbursement order is legally authorized to issue the collection order, as well as ensure that the revenue is legally valid².

second requirement: Implementing local expenditures

Local government expenses consist of the use of approved financial appropriations, and spend it on local spending.

Similar to the process of implementing local revenues, the process of implementing local expenditures also takes place according to a series of processes that can be classified into two basic stages: the administrative stage, and the accounting stage.

First section: The administrative stage of implementing local expenditures

Local expenditures are implemented in their administrative phase, which is undertaken by the person in charge of local expenditure according to a set of successive operations, which are: commitment to alimony, liquidation of alimony, and ordering the disbursement of alimony.

1: Commitment to alimony

In the sense of Article 56 of the Law Concerning the Rules of Public Accounting and Financial Management, the obligation to alimony is considered the legal procedure through which a debt is created or proven that results in an expense, meaning that the existence of a debt owed by local communities must

¹ Abdul MuttalibBissar, the role of public accounting agents in the effectiveness of implementing the local government budget, an analytical study of the process of implementing the municipal budget, Journal of Financial and Accounting Studies, Volume 12, Issue 01/2021, p. 149.

² Article 26 of Law No. 23/07 relating to the rules of public accounting and financial management, previous source.

be paid in the form of an expense, that is, proof of the existence of a specific expense that will be disbursed, and this expense results either based on a legal action in the form of an administrative decision, an administrative contract, or the payment of an invoice, or based on a material action such as actions arranged for the responsibility of local groups¹.

2: Liquidation of alimony

The process of committing to alimony is followed by the liquidation process, which, within the meaning of Article 57 of the law relating to the rules of public accounting and financial management, means verifying the existence of the debt and determining the exact amount of the alimony, meaning that the liquidation process is what determines the amount required to be disbursed.

The liquidation process includes determining the exact amount of the expense based on the various documents proving the rights acquired by the creditors, and the service performance certificate through which the person ordering the disbursement certifies that the completion, delivery, or service is consistent with the obligation, taking into account the presence of some exceptions regarding the completion of the service, such as the case of advances or payment on account. Account for the completion of projects within the framework of public contracts².

3: The order to pay alimony

After determining the scope of the alimony as well as its amount, the local disbursement ordered, in accordance with Article 58 of the law relating to the rules of public accounting and financial management, issues an order to disburse the local alimony in accordance with an administrative decision received by the public accountant in order to disburse the alimony, and is issued in the form of a payment order whose subject is giving the order to pay the alimony, which includes, from a formal standpoint, a set of information such as the financial year, legal matter, supporting documents, etc.

Second section: The accounting stage for implementing local expenditures

This stage is implemented by the state treasurer for the state, and by the municipal treasurer for the municipality. Implementation is carried out in accordance with the text of Article 59 of the law relating to public accounting and financial management through a single procedure, which is paying the alimony amount, which is the procedure that leads to the discharge of the public debt.

The public accountant, according to the tasks assigned to him in accordance with the various legal texts, enjoys dual function. On the one hand, he is an active party in collecting revenues and implementing public expenditures that the local disbursement officer issues orders to pay in accordance with all the legal and regulatory texts³, On the other hand, it is a supervisory body over how these expenses are spent⁴; This is done by ensuring that the processes of ordering disbursement comply with the laws and regulations, ensuring the capacity of the person ordering the disbursements or those authorized to do so, ensuring the legitimacy of the processes of liquidating public expenditures, as well as ensuring the availability of financial credits and approvals for the legally stipulated control process⁵. So that its control is synchronized with various financial operations by following up on accounts and ensuring the conditions for maintaining administrative accounting and good maintenance of accounting books⁶.

¹ Yelles Chaouch Bashir, Public Finance, General Principles and Their Applications in Algerian Law, Office of University Publications, p. 218.

²Article 80 of Law No. 23/12 of 08/05/2023 determining the general rules related to public procurement, Official Journal No. 51 of 08/06/2023.

³ The most important of these texts are: Executive Decree No. 97/268 of 07/21/1997 specifying the procedures related to the commitment and implementation of public expenditures and regulating the powers and responsibilities of those ordering disbursements, Official Journal No. 48 of 07/23/1997.

⁴ This is done by ensuring that the processes of ordering disbursement comply with the laws and regulations, ensuring the capacity of the person ordering the disbursements or those authorized to do so, ensuring the legitimacy of the processes of liquidating public expenditures, as well as ensuring the availability of financial credits and approvals for the legally stipulated control process, Article 26 of Law No. 23. /07, relating to the rules of public accounting and financial management, previous source.

⁵ Same article, same source.

⁶Regional Groups Oversight Guide, published on the website <https://www.ccomptes.dz/ar/>, download date: 06/24/2024 at 11.19, p. 27.

Especially since the most important obligation of the public accountant at this stage is that he cannot pay the amount of the expense unless he verifies that it is legal, especially in light of the possibility of his liability in the event of negligence¹.

The public accountant verifies the legality of the alimony by verifying the capacity of the person ordering the disbursement, the availability of credits and financial liquidity, justification for the performance of the service, the accuracy of calculating the amount of the debt, the accuracy of the budget restriction, the presence of regulatory body visas, the clear nature of the payment, the absence of statute of limitations on the alimony or the presence of a subject of opposition, and payment is made. Within 10 days from the date of receipt².

However, in the event that the disbursement order or payment transfer³ does not comply with the applicable legislative and regulatory provisions, the public accountant shall inform the disbursement ordered in writing of his legal refusal to pay, within a maximum period of 20 days starting from the date he receives the disbursement order or transfer. In this case, the person ordering the payment responds to the public accountant's observations by correcting the deficiencies and then orders payment again. If the accountant rejects it again and the person ordering the payment sees that this refusal is unfounded, he can resort to employing the public accountant as a measure to overcome the public accountant's refusal to pay the expense according to legally defined procedures⁴. However, the public accountant, in return, can refuse to comply with this assignment if the refusal is related to one of the lack of financial funds required for the expense, or the lack of funds in the treasury to pay these expenses, the lack of proof of service, or the lack of the financial controller's visa as specified in the applicable regulation⁵.

Conclusion:

It has become clear to us from the above that the local budget is the legal means of meeting the needs of the local population, which translates into expenditures. However, spending public money requires, before that, collecting the necessary revenues to cover this spending, and based on the complexity of the financial operations for managing public money in terms of collecting and spending it, it requires Local financial management is subject to a series of processes and procedures framed by the law specifying the rules of public accounting and financial management, especially with the development of the concept of public accounting in accordance with the new law to fit with the development taking place in state functions, especially since it - that is, public accounting - revolves around recording or proving various operations Finance.

The most important results reached:

Based on the above, we were able to reach a set of results:

- The local budget has great multi-faceted importance: financial, political, economic, and social, as it is the legal and financial means that improves the standard of living of the local population, which reflects positively on the state as a whole.
- The preparation and implementation of the local budget is carried out according to mechanisms controlled by prior legal texts under the name of preserving public money and rationalizing its spending while monitoring the performance of various agencies and bodies, although from a legal standpoint local groups enjoy financial independence, which means their ability to manage their financial resources.
- Preparing and implementing the local budget in all its stages and parts is framed by a huge amount of legal and regulatory texts, which reflects the direction of the state's will to pay attention to aspects of spending and its components instead of monitoring the objectives and results of spending.

¹ Executive Decree No. 91/312 of 09/07/1991, specifying the conditions for assuming responsibility for public accountants, the procedures for reviewing the rest of the accounts, and the methods for underwriting insurance covering the responsibility of the public accountant, Official Journal No. 43 dated 09/18/1991.

² Article 3 of Executive Decree No. 93/46, dated 02/06/1993, setting the deadlines for paying expenses, collecting revenue orders, executive statements, and procedures for accepting incomplete values, Official Journal No. 09, dated 02/10/1993.

³ Article 4, same source.

⁴ Executive Decree No. 91/314 of September 7, 1991, regarding the procedure for assigning disbursements to public accountants, Official Journal No. 43, dated September 18, 1991.

⁵ Executive Decree No. 09/374, dated 11/16/2009, amending and supplementing Executive Decree No. 92/414 dated 11/14/1992, relating to the previous control of the expenditures to which it is obligated, Official Journal No. 67, dated 11/19/2009.

- Law No. 23/07 was essentially a continuation of the financial and budgetary reform brought about by the organic law relating to financial laws.

The new public accounting law precisely defines the roles of agents involved in preparing and implementing the local budget, given their effective role in ensuring the effectiveness of local financial management.

The most important suggestions:

Based on the previously mentioned results obtained through this study, we can present a number of suggestions:

- Expediting the preparation of various regulatory texts related to the new public accounting law, given the age of the texts currently in effect, to give greater effectiveness to the implementation of this law.
- It is necessary to choose the best agents implementing the local budget. Although this choice can be bypassed with regard to the person in charge of disbursing the municipal budget, who is the head of the municipal popular council as an elected member, this can be controlled through the possibility of setting certain conditions such as experience and specialization to run for membership elections in the local popular councils; This is in order to ensure greater effectiveness in local financial management.
- The necessity of investing in the human element, as it is the effective element in preparing and implementing the local budget, through preparation and in-service training for both local administration employees and local elected officials.
- The necessity of coordination between the various actors in the financial management process in order to reduce time and effort in preparing and implementing the local budget.

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