

Project of modernizing the public accounting system in accordance with the international accounting standards for the public sector(IPSAS) In Algeria, between reality and challenges

مشروع عصرنه نظام المحاسبة العمومية وفق معايير المحاسبة الدولية للقطاع

العام في الجزائر بين الواقع والتحديات

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Abstract:

This study aims to highlight the role and importance of IPSAS in modernizing the various aspects of the public accounting system in addition to the motives that led to that modernization, and the most important requirements for adapting the Algerian environment to these standards. The results of the study indicated that the current accounting framework is characterized by the application of the cash basis using the NCT treasury accounts code, and the Ministry of Finance has made a great effort to prepare the project of the state accounting system that is compatible with international standards, despite these efforts that the pace of implementing reforms is marked by the great stagnation that prevented Implementation of the new project, and this is because the Algerian environment is largely unprepared to adopt these standards, and the adoption of International Public Sector Accounting Standards (IPSAS) leads to the development of a public accounting system by increasing transparency and accountability for public funds and Monitor and compare financial statements.

Keywords: International Public Sector Accounting Standards (IPSASs), Accounting Reform in Algeria, Public Accounting,

Jel Classification Codes : J8; M42; j45

Abstract in Arabic:

تهدف هذه الدراسة إلى إبراز دور وأهمية المعايير المحاسبية الدولية للقطاع العام في عصرنه مختلف جوانب نظام المحاسبة العمومية بالإضافة إلى الدوافع التي أدت إلى ذلك التحديث،

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وأهم متطلبات تكييف البيئة الجزائرية مع هذه المعايير. حيث أشارت نتائج الدراسة إلى أن الإطار المحاسبي الحالي يتميز بتطبيق الأساس النقدي باستخدام مدونة حسابات الخزينة NCT ، ولقد قامت وزارة المالية ببذل مجهود كبير لإعداد مشروع النظام المحاسبي للدولة المتوافق مع المعايير الدولية ، وبالرغم من تلك الجهود إلى أن وتيرة تنفيذ الإصلاحات تميز بالركود الكبير الذي حال دون تنفيذ المشروع الجديد وهذا بسبب عدم جاهزية البيئة الجزائرية بشكل كبير لاعتماد هذه المعايير ، كما أن تبني معايير المحاسبة الدولية للقطاع العام (IPSAS) يؤدي إلى تطوير نظام المحاسبة العامة من خلال زيادة الشفافية والمساءلة عن الأموال العامة وزيادة الرقابة ومقارنة البيانات المالية.

Keywords (in Arabic): المعايير المحاسبية الدولية للقطاع العام (IPSAS)

، الإصلاح المحاسبي في الجزائر ، المحاسبة العمومية .

Jel Classification Codes : J8; M42; j45

Introduction:

The International Public Sector Accounting Standards (IPSASs) are the way forward towards modernizing public accounting, and many countries have sought to reform their accounting system. IPSASs response is no longer an option for countries to keep abreast of modern developments. The clear and transparent reading of the revenues and expenditures of the State and Algeria has also endeavored to modernize the public accounting system and this falls within the project of reforming the budget systems to enter into the State accounting scheme and to establish an effective accounting system N where the accuracy of the information relating to the registration and monitoring of the financial operations of the state and to achieve transparency and rationalization in the management of public funds.

In the above, we raise the following main problem:

What are the most important requirements for adapting the Algerian environment to the International Public Sector Accounting Standards?

To answer this problem, this research was divided into three main areas:

- 1- Introduction to International Public Sector Accounting Standards(IPSASs)**
- 2- The reality of the public accounting system in Algeria and the motives of modernization**
- 3- Reform of the public Accounting System in Algeria**

research Objectives:

This study aims to achieve a number of objectives:

- To recognize the reality and motives of reforming the public accounting system in Algeria;
- Demonstrate the important role that IPSAS plays in modernizing the public accounting system and the most important requirements for adopting it.
- Presentation of an appropriate strategy for the transition from monetary basis to accrual basis

1. Introduction to International Public Sector Accounting Standards(IPSASs)

The IPSASs are designed to apply to the general purpose financial reports of all public sector entities other than GBEs. Public sector entities include national governments, regional (e.g., state, provincial, territorial) governments, local (e.g., city, town) governments and related governmental entities (e.g., agencies, boards, commissions and enterprises), unless otherwise stated. International organizations also apply IPSASs. The IPSASs do not apply to GBEs. GBEs apply International Financial Reporting Standards (IFRSs) which are issued by the International Accounting Standards Board (IASB). IPSASs include a definition of GBEs (IFAC, IPSASB, 2017, Volume 1,P :20).

The "ipsas" refers to the norms for reporting government finance required or recommended by (Kanellos and Evangelos, 2013, p:45):

- international treaties, agreements, and contracts;
- international organizations of an official nature.

1.1 Expected benefits from adoption of IPSAS

the adoption of IPSASs will generate lots of benefits one of the importants (Ijeoma and Oghoghomeh,2014, p:26)

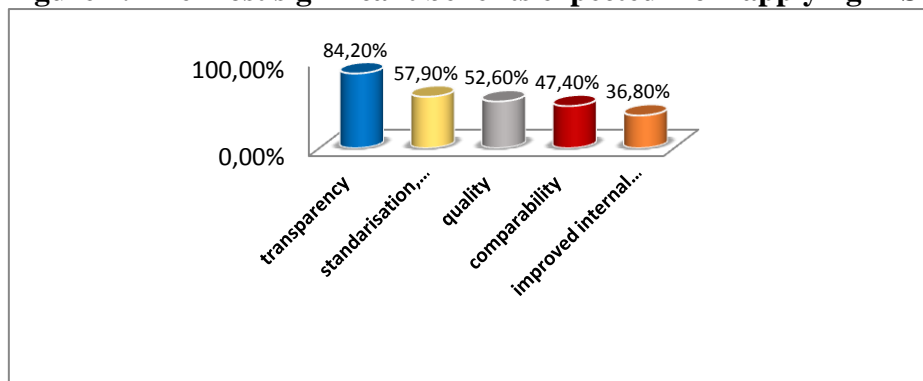
- a- **Transparency:** where IPSASs is adopted, full disclosure become an imperative of public sector accounting government
- b- **Accountability** IPSASs requirement for increased disclosure in accounting reports increases the level of accountability in government
- c- **Greater Disclosures:** IPSASs encourages full disclosure, which hinges on transparency, integrity and accountability
- d- **Improved Credibility/Integrity:** government accounting/reporting cannot be credible if government itself decides the rules. Hence, the need for a body like IPSASs that will set the rules
- e- Comparable information assists the stakeholders in assessing how well their resources have been utilized

f- **International Best Practice and Comparability:** IPSASs seeks to ensure that financial statements prepared in the basis of it are internationally comparable

j- **Increased control of public agencies:** the increased disclosure, transparency and comparability IPSASs engenders will permeate the public sector in turn yielding greater accountability.

In their study of 2014, Ijeoma and Oghoghomeh identified the most significant expected interest rates in the application of IPSASs were: improved financial in terms of transparency (84.2%), standardization, harmonization and consistency (57.9%), quality (52.6 %); comparability (47.4%), improved internal controls (36.8%), as well as other benefits as illustrated in Figure :

Figure 2: The most significant benefits expected from applying IPSAS



Source: Prepared by researchers based on Ijeoma and Oghoghomeh ,2014, p:25 .

1.2 Barriers to adopting IPSAS :

There are some barriers that threaten IPSASs adoption, including criticisms received because of their closeness to the business accounting model, the interest of countries in maintaining control and fiscal illusion, the cost and training needs for the adoption of the IPSASs, and concerns about IPSASB governance (**Brusca and Martinez,2016 p:732**).

Another criticism that has emerged is that IPSASs do not specifically analyse the budgetary particularities of the public administration, and only mention that budgetary information can be included in the financial report. This contrasts with the importance of the budget in some countries and can even be a risk to the adoption of IPSASs in countries where the budget is the cornerstone of the accounting system, as in the case of Finland. Finally, the

inclusion of fair value as a measurement criterion for the public sector, which is difficult to calculate, is also being debated (**Oulasvirta, 2014, p:243**).

although the IPSASs represent an unquestionable reference for accounting harmonizational, they cannot be adopted without considering the specific administrative political system, juridical order and Governance system of each country. Additionally, the elevated flexibility of the IPSASs principles, allowing for alternative accounting treatment for the evaluation of financial statement items, could reduce the comparability and harmonization of the various financial statements. Then, we must highlight the scarce contextualization in respect to public reality. It cannot be forgotten that the IPSASs were derived and adopted from principles created for companies (**Jannelli and Tesone 2013, P :119**).

2- The reality of the public accounting system in Algeria and the motives of modernization

Public sector accounting is a system or process which gathers, records, classifies and summarizes as reports the financial events existing in the public or government sector as financial statements and interprets as required by accountability and financial transparency to provide information to users associated to public institutions(**Udeh and Sopekan, 2015, p:141**).

2.1 public accounting system in Algeria :

It is a public accounting of the country held by accountant general by double entry method to know and control the budget operations and treasury operations Annual results.

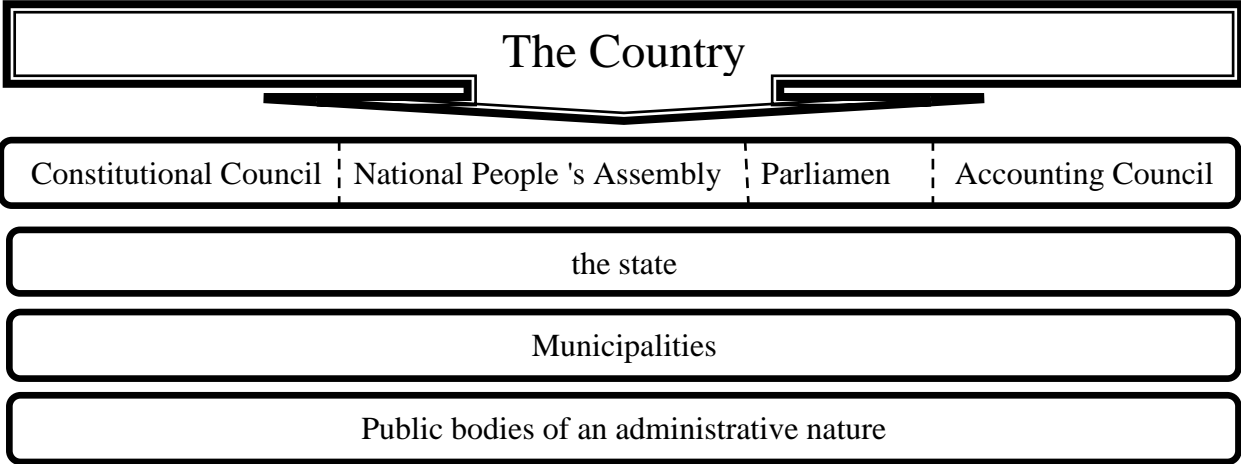
The accounting framework of the public accounting system includes the accounting code prepared by the Ministry of Finance The level of the Directorate General of Accounting to restrict the financial operations performed by the Treasury.

The accounting system depends on the registration of the state's financial operations, on which the accounting code is A table of accounts for operations by the Treasury to restrict operations (Finance performed by the public treasury in order to tighten control over public funds) (**Ministère de finance, 1998, p:06**).

2.2 The concerned parties to apply the public accounting in Algeria:

Article 1 of Law 90/21 of 15 August 1990 on public accounting defines the general executive provisions applicable to the financial operations of the Country, As shown in the following figure:

Figure 1: Applicants for Public Accounting in Algeria



Source: Prepared by researchers based on Article 1 of Law 90/21.

2.3 The motives of reform of the public accounting system in Algeria

2.3.1 The need to respond to IPSASs: The need for modernization and development has led to the need to find appropriate accounting standards based on the accrual basis. Accounting in accordance with IPSAS is the method by which an entity's financial performance and financial position are measured to recognize the effects of transactions or events when they occur. The accrual accounting is different from cash accounting because cash accounting is considered cash or equivalent, either upon receipt or payment. The International Public Sector Accounting Standards Board, which is under the supervision of the International Federation of Accountants (IFAC), is responsible for establishing international accounting standards for the public sector and strongly encourages States to apply accrual accounting (Zakiah and Pendlebury,2006,p:427)

2.3.2 Need to develop the regulatory and practical framework of the public accounting system: The framework of the public accounting system is characterized by a set of Difficulties limit flexibility in the use

of accounting techniques To prepare and present financial statements Follows (Youssef El-Saidi,2016, pp:185-186):

a- Neglecting costs of procedures and results: in practice For public accounting, its purpose is to preserve the form Which is legally required under the terms of the Accreditation, and access to Matching financial operations with budget, legislation and regulations In practice, and the costs of the procedures do not fall within the interests, Although any administrative action has a price that may be difficult to estimate.

b- Deficits that characterize the Treasury Accounts Code 1990: Contain Which is codified in the framework of accounting work and regulation of the state's financial operations On a set of features make this accounting system a framework To implement the state's fiscal policy, also includes difficulties limit In line with global developments in public sector governance The reasons are:

- Numbering method for blog accounts; reliance on numbering Linear impact negatively on the uniformity and unity of the Code, given its limited In adapting to frequent adjustments imposed by operations New or changing activities ;
- Difficulty concentrating accounting information; not in line with techniques The new accounting information processing, which requires a system Automated information helps to focus various accounting data Which is located across all accounting registration centers, but is a process Focus "mostly" is not done within the appropriate time limits, which imposes delays In limiting information and making decisions.

2.3.3 Transition from cash basis to accrual basis:

The International Monetary Fund (IMF), which is also a proponent of accrual accounting, is the latest development in the application of accrual accounting in the public sector around the world, broadly recognizing the limited monetary base. A significant contribution is to publicizing accrual accounting in the public sector The development of international IPSAS standards, financial reporting and government financial statistics (GFSM). Furthermore, the professionalization of staff. Accounting and application of private sector public sector technologies, and the emergence of computerized financial management information systems, which significantly reduce transaction costs for the collection and consolidation of accrual-based information, are strong arguments (Cavanagh and others, 2016, p:01).

3- Reform of the public Accounting System in Algeria

This action aims at the implementation of a new accounting framework that is inspired by the IPSASs reference system in its entirety, or partially. IPSASs standards are based on accrual accounting (accrual accounting). These are the obligations arising during the year and subsequently extinguished (Debts).

Accrual accounting makes it possible to determine the result of the current year and compare it to previous years, hence a shift from the public sector, from a budgetary logic to a result logic.

Contrary to the budget, the accrual accounting also makes it possible to measure over time, the rate of coverage of the negative flows by the positive flows, taking into account all the commitments of the public entity (commitments to receive and to give - a loan constitutes a resource that creates a contractual obligation of repayment - negative flows).

It should be noted that accrual accounting is not going to replace the budget, which remains a management tool that will allow effective control of public expenditure and ensure transparency in the management of public entities. (Mazouz, 2012, p:15).

3.1 The general conception of the project of the new accounting plan

In the framework of the project's conception, it was distinguished by defining a basic idea: the transition from the monetary basis to the accrual basis. The new accounting framework was developed by a French consulting firm GIP- ADETEF (A French office concerned with the reform of public accounting) in line with the International Public Sector Accounting Standards (IPSASs) And the completion of a series of reports, studies and documents (Hadj Jaballah, 2014, p:778)

- Guideline for adapting accounting standards to the Algerian accounting reality
- Project for structuring country accounts.
- The draft accounting plan of the country
- Scheme of accounting literature.

These documents are relied on by specialists for the implementation of the new accounting plan in line with the standards, in addition to the development of an information system for the transformation of that scheme, as well as a set of basic principles on which the And GIP-ADETEF in the design of country accounts

- Current Treasury Accounts (NCT);

- The accounting plan issued in 2002 for the accounts of the Algerian country, which is still in the testing phase;
- International Public Sector Accounting Standards (IPSASs);

In addition, the map of accounts for future implementation in the Integrated Information System is designed to rely heavily on the automated information system to facilitate financial transactions between different public administrations.

3.2 Define the objectives of the public accounting system modernization project:

The aims of modernity aims at achieving a number of objectives Presented in the following points (**Ministère de finance, 2013, p:28**) :

1. aims to move from accounting on the monetary basis to Accounting on a merit basis, for rights registration As well as the accounting restriction on property By registering them in the Installations account.
2. aims to keep abreast of changes and economic reforms Algeria has been through it in recent years.
3. aims at adapting the system to international accounting standards for the sector General.
4. Provides information to users and displays them in lists Financial as a transparent, reliable and comparable.

3.3 Evaluation of the system under study and the development of international accounting standards

After the agreements put in place to modernize the system according to the objectives Agreed upon, came the stage of defining the operational and regulatory framework Of the new system, as illustrated in the following table:

Table 1: Evaluation of Algeria's modernization project and standard setting

Study elements	beginning of the study	End of study	Study content
Comprehensive evaluation of the proposed system	01 January 2006	30 June 2006	Study and evaluate the proposed system for achieving inclusiveness and work on identifying strengths and weaknesses
Suggested working methods guide	July 2006	November 2006	Formulation of the Manual of the Accounting Information System and the General Budget in order to identify the working methods

Summary of International Public Sector Accounting Standards	07 December 2006	01 September 2007	View a summary of the criteria in order to draw the chart of the accounts of the state accounting chart to conform to the standards
Meetings	December 2006	September 2007	Provide and correct additions to be made, and provide explanations about the modernization project
International Public Sector Accounting Standards Manual	September 2007	October 2007	Work on the preparation of the technical project guide for IPSAS
Reconciliation between the state accounting scheme and standards	Joan	April 2008	To work on finding ways to adapt the accounting plan of the State in accordance with international standards

Source:(ministère de finance, 2007, p :37)

Note from Table No. 01 that the system was evaluated from In order to try to find a strategy that allows the transition from the old system To a system that conforms to the International Public Sector Accounting Standards, And work on a guide to international standards and accounting scheme It is considered as a framework for determining how to operate and accounting organization Government units.

3.4 Determining the final aspects of public accounting system modernization

This phase is to work on the final aspects of milestones The new system is explained in the following table:

Table 2: Determination of the final aspects of the modernization project in Algeria

Study elements	beginning of the study	End of study	Study content
Monthly report	January 2008	July 2008	Rewrite the book of conditions for public expenditures
Guide to the State Accounting Scheme	January 2008	October 2008	Studying the model that determines how to apply the accounting plan of the state
Draft texts	January 2008	October 2008	Drafting of administrative texts and documents

State accounting chart	January 2008	March 2008	Definition of the accounting plan of the state and the financial statements of this system
Draft texts	July 2008	September 2008	Formulation of the functional texts of the accounting information system and the budget
Reports applied to the training programs	Joan 2008	September 2008	Preparation of basic configurations and programs to accompany the project implementation process
Intermediate Report	September 2008	December 2008	This report shows how the project is being mainstreamed across all ministries
Monthly report	December 2008	March 2009	Strengthen the implementation of various previous reform proposals
the final report	April 2009		This report outlines the final conception of the modernization project

Source: ministère de finance, 2007, p :38.

From the table above, the final aspects have been identified Relating to the general framework of State accounts and various procedures To initiate the actual launch of the modernization project.

3.5 Presentation of standards adopted in Algeria

As part of the modernization of the public accounting system in accordance with International Public Sector Accounting Standards (IPSAS), a committee (composed of French and Algerian members) was set up to formulate a guide to accounting standards consistent with Algerian accounting practice under the International Public Sector Accounting Standards It examined international and French standards and selected a set of standards, a combination of international and French standards that could be applied in Algeria. The list of 17 criteria was adopted according to the Algerian environment, 12 standards adopted by international standards, We will discuss these criteria in the following table.

Table (3): List of international standards adopted in Algeria

Standard number	Name of Standard
IPSAS1	Presentation of Financial Statements

IPSAS2	Cash Flow Statements
IPSAS03	Accounting Policies, Changes in Accounting Estimates and Errors
IPSAS07	Investments in Associates
IPSAS09	Revenue from Exchange Transactions
IPSAS12	Inventories
IPSAS13	Leases
IPSAS19	Provisions, Contingent Liabilities and Contingent Assets
IPSAS21	Impairment of Non-Cash-Generating Assets
IPSAS23	Revenue from Non-Exchange Transactions (Taxes and Transfers)
IPSAS24	Presentation of Budget Information in Financial Statements
IPSAS31	Intangible Assets

Source: Prepared by researchers based on information provided by Mr. Musa Ezz El Din, Sub-Director of Modernization and Control of State Accounting Standards, Ministry of Finance, Ben Aknoun, Algeria, 14/11/2018.

Table (4): List of French standards adopted in Algeria

Standard number	Name of Standard
Standard No. 02	Burdens
Standard No. 06	Physical assets
Standard No. 09	Rights on current assets
Standard No. 10	State treasury components
Standard No. 11	Debt and financial instruments for the period

Source: Prepared by researchers based on information provided by Mr. Musa Ezz El Din, Sub-Director of Modernization and Control of State Accounting Standards, Ministry of Finance, Ben Aknoun, Algeria, 14/11/2018

3.6 Requirements for the modernization of public accounting in accordance with IPSAS

On the margin of the modernization of the public accounting system, the Ministry of Finance has updated the budget system, which is not in line with the modernization of public accounting. This project touched on the need to reform the regulatory framework of the budget system as a necessary first step in accounting reform, which means the legal and accounting framework. Reform Algeria therefore embarked on a profound review of organic law of the Finance Act 84/17.

3.6.1 Law reform 84/17:

An alternative law of Organic Law No. 84/17 of 17 July 1984 should be drafted, and Algeria has therefore set up a preliminary draft of an organic law on financial laws

“Avant- projet de loi organique relative aux lois de finances «APLOLF»”

Repair elements :

Several articles of the preliminary draft of the Organic Law Reform of Financial Laws were clarified and The following are the main elements of the reform(**ministère des finances,2008**) :

- a- **Program-based and results-based management:** According to article 5 of the organic law bill, the annual finance law sign and authorize the initial project the total resources and burdens to achieve the state programs according to the objectives and what is expected of the results and the Article 22 provides that the funds are allocated to programs, and The article 78 provided that the Appropriation Unit was the program, As stated in other articles how to transfer and transfer credits in the conduct of programs.
- b- **Multi-year budget framework :** Article 2 stipulates that the financial laws contribute to the implementation of the principle of results-based management in the annual and multi-year framework, and the Article 74 also mentions the term multi-year as a budget framework
- c- **Classification of expenditure :** Article 74 clarifies that State burdens are classified by: activity, economic nature of maintenance, major functions of the State, administrative units responsible for the preparation and implementation of the budget
- d- **Budget submission :** Article 74 describes the content of the annual finance law, and article 71, which clarified the need for the budget to contain the annexes.

3.6.2 Repair the accounting framework

Algeria embarked on reforming the state accounting plan (PCE), before it began reforming the MSB system. This resulted in the existence of two systems of classification of expenditure (accounting and budget). However, according to current international trends, there is a need for a uniform expenditure classification between the two systems, It attempts to address this issue between the two taxonomies. This accounting system shows the various transactions of the State in a manner consistent with the classification of expenditures in the budget code. The modernization project proposes new accounting (**ministère des finances, 2009, p:45**).

The new accounting ensures the sincerity and clarity of public management. It involves recasting the conceptual framework and the

accounting standards, based on the general chart of accounts borrowed from the company and adapted to the requirements of the statement. In parallel, it leads to a necessary evolution of the accounting function and the role of the company. Public accountant Indeed, the LOLF modernizes public accounting by setting up three types of accounting (**Kissi, 2011, p:43**):

- a- cash budget accounts:** retrace the execution of budget expenditures, at the time they are paid (issuing a transfer to the benefit of a supplier, for example), and the execution of revenue, when they are cashed (for example, processing of taxpayer's checks).
- b- Cost accounting:** to measure the cost of program actions and, in the context of management control, to help program managers to steer their action and to supplement Parliament's information on the budgetary resources allocated to the achievement of planned actions within the programs.
- c- New information systems:** The Ministry of Finance and all the other ministries have embarked on a major but important project to set up a budget and accounting information system that will enable the state to meet the requirements of the LOLF.

3.6.3 Rehabilitation and training of workers in the public sector:

The concerned authorities, represented by the Ministry of Finance, the Ministry of Higher Education, must qualify each of the public accountants (the public accountant, the bank supervisor, the financial controller, the judge at the accounting board, the university students ...) Ensuring the good application of the new accounting system that conforms to the standards and this by (Khubeiti and Munna, **2014, p:805**).

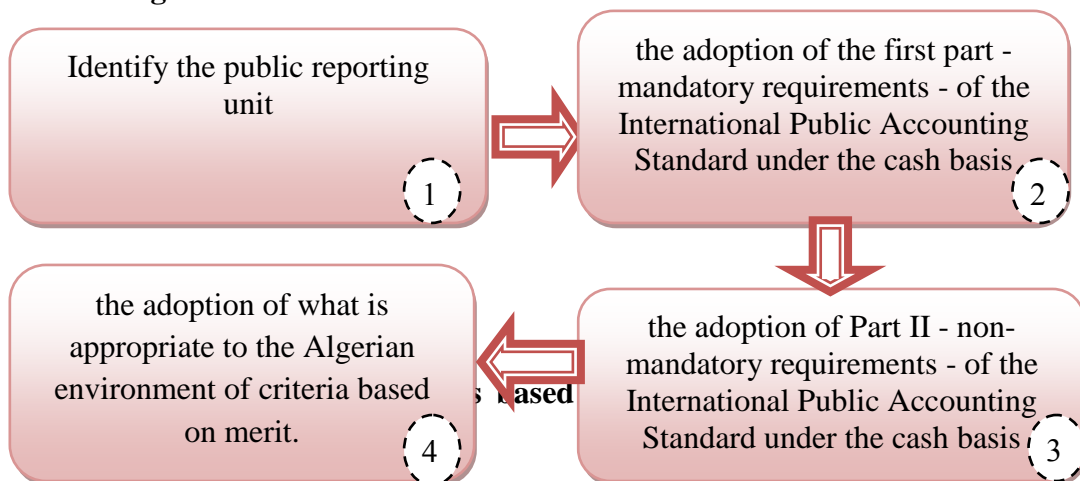
- Establishment of training courses with the participation of academics and professionals in the adoption of IPSASs;
- Developing curricula in universities and training centers to include the International Public Sector Accounting Standards (IPSASs).

3.7 IPSAS adoption strategy:

For the purpose of adopting the accounting standard for the public sector, it was possible to follow the strategy of the gradual approach to The adoption of these standards requires the re-evaluation of accounting policies and is an important component of IPSAS It will identify most of the other changes that may be made, impact on sustainability, employment, Collection of data, internal control system and training. (**United Nations Development Program, 2009, p: 2**)

For the purpose of adopting IPSASs in the Algerian environment, this can be done in accordance with a gradual strategy to ensure successful transition. The following steps of this strategy, We will illustrate it through the following figure:

Figure3: Steps of a gradual approach strategy to shift from monetary to accrual basis by adopting what is appropriate for the Algerian accounting environment IPSASs.



This study tackled the modernization of the public accounting system and the most important requirements for adapting the Algerian environment in accordance with the criteria of the public sector, which depends mainly on merit. This gives clear reading and transparency of the country revenues and expenses

The most important conclusions reached in this topic can be drawn from the following points:

- Adopting IPSAS standards will build and support the theoretical framework of public sector accounting, contribute to greater coherence and the creation of a common language among the governments of the world, and enhance reporting on government financial statistics;
- The code of accounts is simple, which makes it difficult to provide a comprehensive overview of the activity of the State, as well as its non-conformity with existing international standards, which necessitated an alternative to the current accounting framework of the draft State accounting scheme, which serves as a reference for accountants to For the transition from accounting on the basis of cash to accrual accounting;

-The lack of readiness of the Algerian environment and to a large extent to adopt the International Public Sector Accounting Standards. This has led to

the freezing of the reform of the public accounting system, which allows it to move from accounting to accrual accounting;

- Adoption of International Public Sector Accounting Standards It achieves several economic advantages that are important catalysts for countries, particularly Algeria, to harmonize accounting practices And the International Monetary Fund supports efforts to modernize public accounting;

- Despite the positive results achieved by the new accounting plan project, it has become unable to cope with the international developments which require the creation of an appropriate environment that allows the adoption of an accounting system that responds to the International Public Sector Accounting Standards.

Recommendations:

In the light of the results obtained, we can suggest the following recommendations:

- The need to develop a strategy to modernize the public accounting system according to the method of gradual transformation Which takes into account the specificity of the Algerian environment by defining criteria that can be applied according to the requirements, priorities and possibilities available;

- Preparation of training courses and training programs for the qualification and training of public accountants, as well as modernization of automated information programs to facilitate the transition to international public sector accounting standards;

- Establishment of a specialized committee to develop, amend and issue the International Public Sector Accounting Standards (IPSAS) to suit the accounting environment in Algeria;

- Utilization of international experiences applicable to IPSASs;

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3. **Seminar article**

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