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BUDGETARY REFORM IN ALGERIA UNDER THE ORGANIC LAW NO. 18-15: TOWARDS A RESULTS-ORIENTED FINANCIAL GOVERNANCE

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ABSTRACT

This paper examines the dynamics of budgetary reform in Algeria following the adoption of Organic Law No. 18-15 on Finance Laws, which represents a cornerstone in the modernization of public financial management. The study aims to analyze the transition from a resource-based budgeting system to a results-oriented framework, emphasizing efficiency, transparency, and accountability. Through a conceptual and analytical approach, the paper highlights how this reform seeks to enhance fiscal discipline, performance-based management, and the alignment of budgetary practices with international standards such as the OECD framework for performance budgeting. The findings suggest that while the organic law provides a robust legal foundation for reform, its effective implementation remains constrained by administrative inertia, institutional rigidity, and limited digital integration. The study concludes with policy recommendations for deepening fiscal governance through capacity building, digitalization, and performance evaluation mechanisms.

KEYWORDS

Budgetary Reform, Organic Law No. 18-15, Public Financial Management, Performance-Based Budgeting, Fiscal Governance, Algeria

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I. Introduction

In recent decades, the global landscape of public financial management has undergone profound transformations, driven by the quest for efficiency, transparency, and accountability in the use of public resources. Countries worldwide have embraced budgetary reforms that shift focus from traditional input-oriented budgeting toward performance-based and results-oriented frameworks. These reforms aim to strengthen fiscal discipline, improve policy coherence, and ensure that public spending contributes effectively to national development goals.

In Algeria, the budgetary reform process has taken a decisive turn with the enactment of Organic Law No. 18-15 on Finance Laws, promulgated in September 2018, which marked a paradigm shift in the management of public finances. The law replaces the long-standing framework established under the 1971 Ordinance, introducing new principles centered on program-based budgeting, performance evaluation, and fiscal transparency. The reform seeks to align Algeria's public finance system with international standards promoted by organizations such as the Organisation for Economic Co-operation and Development (OECD) and the International Monetary Fund (IMF), while responding to domestic demands for more rational and accountable fiscal management.

The transition, however, presents significant challenges. The effective implementation of performance-based budgeting requires not only a robust legal framework but also deep administrative, institutional, and cultural transformations. Algeria's public administration still suffers from structural rigidities, limited digital integration, and insufficient managerial autonomy — all of which hinder the shift from a “means-based” to a

“results-based” financial governance model. Moreover, fiscal decentralization and coordination between central and local entities remain areas of concern, affecting the overall effectiveness of the reform.

Therefore, understanding Algeria’s budgetary reform process necessitates a multidimensional analysis that combines legal, economic, and managerial perspectives. This paper aims to explore the rationale, mechanisms, and implications of budgetary reform under Organic Law No. 18-15, assessing its potential to foster efficiency, accountability, and transparency in public financial management.

II. Research Objectives

The study aims to achieve the following key objectives:

❖ **To analyze** the conceptual foundations and principles of budgetary reform as reflected in Organic Law No. 18-15.

❖ **To examine** the evolution of Algeria’s public budgeting system and the motivations behind the shift toward a performance-based model.

❖ **To evaluate** the extent to which the new organic law promotes fiscal transparency, efficiency, and accountability.

❖ **To identify** the main administrative, institutional, and technical challenges hindering effective reform implementation.

❖ **To propose** policy recommendations for enhancing the effectiveness of budgetary reform and strengthening financial governance in Algeria.

III. Research Methodology

This study adopts a qualitative and analytical approach, combining legal, economic, and managerial perspectives to provide a comprehensive understanding of the reform process. The methodology rests on three main pillars:

- **Documentary Analysis:** Examination of legal texts (particularly Organic Law No. 18-15 and related decrees), government reports, and policy papers issued by the Algerian Ministry of Finance and the Court of Accounts.

- **Comparative Review:** Benchmarking Algeria’s reform experience against international models such as those implemented in France, Morocco, and OECD countries, to assess convergence and divergence in reform trajectories.

- **Analytical Synthesis:** Integrating findings from academic studies, institutional evaluations, and expert commentary to formulate a coherent assessment of reform outcomes and prospects.

The research relies on secondary data—including publications from the World Bank, OECD, IMF, and Algerian official reports—to ensure both theoretical rigor and contextual depth.

IV. Theoretical Framework: Budgetary Reform and the Principles of the Organic Law

4.1 Conceptual Foundations of Budgetary Reform

Budgetary reform refers to the systematic restructuring of public financial management (PFM) systems with the objective of enhancing efficiency, accountability, and transparency in the allocation and utilization of public resources (Allen & Tommasi, 2001). Traditionally, most developing economies—including Algeria—adopted line-item or input-based budgeting, emphasizing expenditure compliance and legality rather than the attainment of measurable policy outcomes (Schick, 2003).

Although such models ensured financial discipline, they often failed to link spending decisions with development outcomes or citizen welfare. In response, many countries have transitioned toward performance-based budgeting (PBB), which integrates performance indicators and evaluation mechanisms into the budget cycle (Robinson & Brumby, 2005).

Rooted in New Public Management (NPM) principles (Hood, 1991; Pollitt & Bouckaert, 2017), this approach promotes result-oriented public spending, managerial accountability, and evidence-based decision-making. According to Caiden and Wildavsky (2004), successful reform requires not only procedural modification but also institutional learning and a shift toward performance culture within the public sector.

Thus, budgetary reform serves four fundamental purposes:

- **Fiscal discipline:** maintaining sustainable deficits and debt levels;
- **Allocative efficiency:** aligning spending with national development priorities;
- **Operational efficiency:** improving productivity and service delivery;
- **Transparency and accountability:** ensuring citizens’ access to budget information and evaluation.

4.2 International Frameworks Guiding Budgetary Reform

The global move toward performance budgeting has been shaped by the OECD, IMF, and World Bank, which emphasize the integration of performance data into all phases of the budget process. The OECD Performance Budgeting Framework (2019) highlights that performance information must inform planning, resource allocation, and audit.

A prominent reference model is the French Organic Budget Law (LOLF, 2001), which reorganized the budget into “missions,” “programs,” and “objectives,” accompanied by measurable indicators and annual performance reports. This model inspired many reforms in developing countries, including Algeria.

In the Arab region, Egypt’s Public Financial Management Reform Program (World Bank, 2020) provides an illustrative case. The country adopted Medium-Term Expenditure Frameworks (MTEF), enhanced fiscal transparency, and digitalized its financial systems through the Government Financial Management Information System (GFMIS) (Ministry of Finance Egypt, 2021). Similar to Algeria, Egypt’s experience underscores the challenges of institutional coordination and digital readiness but also demonstrates the benefits of data-driven financial management.

4.3 Evolution of Budgetary Reform in Algeria

The trajectory of budgetary reform in Algeria reflects the gradual transition from a control-oriented financial administration toward a results-based governance system. Historically, Algeria’s budgetary framework was established under Ordinance No. 71-47 of June 1971, which institutionalized a highly centralized model of public finance management characterized by rigid expenditure authorizations, vertical administrative oversight, and limited fiscal flexibility (Bouzidi & Taleb, 2017). While this system ensured fiscal legality and compliance, it proved inefficient in promoting policy coherence, performance measurement, and intersectoral coordination.

The Organic Law No. 18-15, promulgated on September 2, 2018, marked a turning point in Algeria’s public financial management (PFM) architecture. It sought to align national budgetary practices with international standards promoted by institutions such as the IMF and OECD, embedding principles of efficiency, transparency, and accountability into the budgeting cycle (IMF, 2018; OECD, 2019). The reform introduced five structural pillars:

- ❖ **Program-Based Budgeting (PBB)** : establishing a clear linkage between financial allocations, sectoral objectives, and performance outcomes;

- ❖ **Medium-Term Expenditure Frameworks (MTEF)** : enhancing fiscal predictability and policy continuity beyond annual cycles;

- ❖ **Performance and Transparency Mechanisms** : mandating systematic performance reporting and ex-post evaluations by the *Court of Accounts*;

- ❖ **Managerial Autonomy** : empowering program managers to reallocate resources within predefined objectives;

- ❖ **Digital Transformation** : integrating *e-budgeting*, *integrated financial information systems (IFMIS)*, and *data-driven decision tools* to support evidence-based fiscal governance.

Between 2018 and 2022, the Ministry of Finance launched pilot PBB implementations in key ministries — including Finance, National Education, Health, and Higher Education — with technical assistance from the European Union and the World Bank. These pilot programs aimed to test program classification, performance indicators, and results-based reporting procedures (World Bank, 2024).

However, despite structural advancements, fiscal outcomes remain mixed. Algeria’s fiscal balance improved notably during the period, supported by expenditure rationalization and a rebound in hydrocarbon revenues. Yet, the sustainability of these gains remains uncertain due to declining public investment and slow institutional adaptation.

Table 1. Selected fiscal and budgetary indicators for Algeria (2017–2022)

Year	Total Revenue (% GDP)	Expenditure (% GDP)	Fiscal Balance (% GDP)	Investment Expenditure (% GDP)
2018	30.1	36.2	-6.2	41
2019	28.6	37.1	-8.5	39.9
2020	27	37.5	-10.5	39.1
2021	26.2	32.5	-6.3	35.1
2022	29.7	32.7	-3	30.4

Source: World Bank (2024), CEIC Database, and Algerian Ministry of Finance Reports (2018–2023).

The decline in the fiscal deficit from –10.5% of GDP in 2020 to –3.0% in 2022 demonstrates preliminary fiscal consolidation under the new framework. Nonetheless, the reduction in public investment (from 41% to 30.4% of GDP) reveals potential trade-offs between fiscal discipline and developmental expenditure — a dilemma also observed in other resource-dependent economies such as Egypt (OECD, 2023; IMF, 2022).

Several structural and institutional challenges continue to constrain the reform’s full realization:

- ❖ Limited administrative and technical capacity, particularly in performance-based management (Saidi, 2020);
- ❖ Weak inter-ministerial coordination, resulting in fragmented implementation across ministries;
- ❖ Low digital maturity in PFM systems and insufficient interoperability between financial platforms (Boukhelfa, 2021);
- ❖ Inconsistent monitoring and evaluation (M&E) mechanisms, which impede feedback loops essential for performance-based budgeting (World Bank, 2024).

Moreover, cultural and behavioral resistance within public administration — often rooted in a compliance-driven mindset — remains a major barrier to transitioning from input-oriented control to outcome-oriented management. As emphasized by the IMF (2023), achieving the objectives of Organic Law 18-15 requires not only legal alignment but also capacity-building, digital readiness, and accountability incentives within public institutions.

In conclusion, Algeria’s budgetary reform is an ongoing process combining legal innovation and institutional adaptation. The progress made so far demonstrates political commitment, but its consolidation depends on sustained implementation, modernization of fiscal information systems, and the establishment of a genuine performance culture in the public sector.

4.4 Core Principles of Organic Law No. 18-15

The reform is structured around six fundamental principles, ensuring coherence with international fiscal governance standards (Ministère des Finances, 2018):

- ◆ **Unity of the Budget:** integrating all revenues and expenditures into a single framework.
- ◆ **Annuality and Multi-Year Vision:** maintaining annual control while introducing medium-term programming.
- ◆ **Performance Orientation:** linking resources to measurable objectives and outputs.
- ◆ **Transparency and Accountability:** requiring publication of performance reports and external audits.
- ◆ **Managerial Autonomy:** empowering managers to allocate resources flexibly within defined targets.
- ◆ **Digitalization and Fiscal Discipline:** reinforcing control mechanisms while promoting e-budgeting systems.

These principles align Algeria’s framework with the OECD (2022) recommendations for good fiscal governance and the IMF Fiscal Transparency Code.

4.5 Theoretical and Practical Implications

From a theoretical standpoint, Algeria’s reform synthesizes elements of Institutional Economics, New Public Management, and Public Value Theory (North, 1990; Moore, 1995). It acknowledges that successful fiscal reform requires not only legal modernization but also institutional adaptation, capacity building, and a performance-oriented administrative culture.

Empirical evidence suggests that the success of performance budgeting in Algeria will depend on:

- ✓ The strength of its institutional frameworks;
- ✓ The reliability of its financial and performance data;
- ✓ The degree of integration of ICT in PFM processes;
- ✓ The continuity of political and administrative commitment.

In sum, Organic Law No. 18-15 represents not merely a legislative milestone but a transformative governance instrument designed to institutionalize efficiency, accountability, and evidence-based fiscal management across Algeria's public sector.

V. Analysis and Discussion

5.1 The Practical Implementation of Organic Law No. 18-15

The adoption of Organic Law No. 18-15 of 2 September 2018 marks a decisive step in Algeria's modernization of public financial management. It introduces program-based budgeting (PBB), performance indicators, and medium-term expenditure frameworks, aligning with international standards (IMF, 2019). However, the translation of these principles into practice has been gradual and uneven.

At the institutional level, the Ministry of Finance initiated the reform through pilot programs in selected ministries (such as Education, Health, and Agriculture), which served as experimental laboratories for program budgeting (Ministère des Finances, 2021). Nevertheless, the transition has been hindered by persistent challenges, including limited administrative capacity, rigid budget classification systems, and insufficient coordination among public entities (Bouyacoub, 2019).

Despite the existence of a clear legal foundation, implementation remains top-down and procedural, rather than performance-oriented. In practice, many ministries continue to prepare budgets based on historical allocations, with limited linkage to strategic objectives or performance indicators (World Bank, 2020).

5.2 Institutional and Administrative Challenges

The effective enforcement of the organic law depends largely on the administrative readiness of institutions. A comprehensive reform requires not only legal adjustments but also a shift in the organizational culture of public administration.

a. Capacity Constraints

A major limitation lies in the insufficient training of budget officers and public managers. The transition from traditional line-item budgeting to program-based frameworks requires a deep understanding of results-based management, yet capacity-building initiatives remain sporadic and underfunded (OECD, 2021).

Moreover, the lack of reliable data and standardized indicators hinders the proper evaluation of programs and the comparison of performance across ministries (Diamond, 2003).

b. Coordination and Institutional Fragmentation

The fragmentation of responsibilities between central and sectoral administrations further complicates reform implementation. Inter-ministerial coordination is often weak, leading to overlapping programs and inconsistent reporting systems (IMF, 2019).

This institutional dispersion undermines the coherence of budgeting reforms and delays the integration of the Medium-Term Expenditure Framework (MTEF) into the national budgeting cycle.

5.3 Technological and Digital Constraints

An essential component of modern budget reform is the digitalization of financial management. Algeria has made progress in implementing computerized systems, such as the Integrated Budget and Accounting Information System (SIIAF), yet these remain limited in coverage and functionality (Ministère des Finances, 2020).

Compared to countries like Egypt, which have introduced e-budgeting platforms and digital dashboards for fiscal monitoring (El-Masry, 2021), Algeria's transition toward electronic public financial management (e-PFM) remains in its early stages.

The absence of real-time data integration and analytical tools restricts transparency, delays reporting, and prevents the public from accessing detailed fiscal information. As OECD (2018) notes, fiscal transparency today depends heavily on the digital dissemination of budget data and citizen engagement mechanisms.

5.4 Cultural and Behavioral Dimensions

Beyond institutional and technological barriers, the success of any reform depends on the behavioral adaptation of public officials. The Algerian public administration remains characterized by a culture of compliance rather than a culture of performance (Bouyacoub, 2019).

This bureaucratic mindset prioritizes adherence to procedures over the achievement of measurable outcomes. Consequently, the introduction of performance indicators often becomes a formal exercise rather than a tool for decision-making and accountability.

A study by the Court of Accounts (2022) highlighted that most ministries report performance indicators without integrating them into managerial evaluation or budget reallocation decisions. Such practices dilute the reform's intended impact and sustain the gap between law and implementation.

5.5 Comparative Reflections and Lessons from Egypt

Egypt's experience with performance-informed budgeting offers several lessons relevant to Algeria's context. Despite similar structural constraints, Egypt has progressively institutionalized results-based management by:

- ✓ Integrating medium-term planning into annual budgeting cycles.
- ✓ Establishing a central reform coordination unit within the Ministry of Finance.
- ✓ Investing heavily in capacity building and digital budget management tools (El-Masry, 2021; OECD, 2021).

For Algeria, adopting a similar phased and adaptive approach—where technical infrastructure, human capacities, and performance culture evolve together—could significantly improve reform outcomes. Moreover, promoting inter-ministerial collaboration and engaging Parliamentary oversight committees in budget evaluation would foster greater accountability and transparency.

5.6 Synthesis of Findings

The analysis reveals that while Algeria's Organic Law No. 18-15 establishes a robust legal and conceptual framework for budget reform, its practical effectiveness remains limited by a combination of administrative, technological, and cultural barriers.

The main findings can be summarized as follows:

❖ **Legal reform has outpaced institutional adaptation.** The law provides a modern structure, but its implementation is constrained by traditional practices and weak managerial autonomy.

❖ **Transparency has improved formally**, but access to detailed and timely information remains limited.

❖ **Performance-based budgeting is still in its infancy**, with many ministries lacking operational indicators or credible evaluation systems.

❖ **Digitalization is a critical missing link**, preventing full integration and monitoring of budget data.

❖ **Capacity development and behavioral change** are prerequisites for successful reform.

Ultimately, achieving the objectives of **efficiency, transparency, and accountability** requires not only legal compliance but also a deep transformation in how public resources are planned, managed, and evaluated.

VI. Conclusion and Recommendations

6.1 Conclusion

The analysis of Algeria's budgetary reform under Organic Law No. 18-15 reveals both the ambition and fragility of the country's transition toward performance-based public financial management. The reform represents a paradigm shift from a traditional, input-focused budgeting system toward one that emphasizes results, transparency, and accountability.

From a legal standpoint, the organic law introduces a modern fiscal governance framework, aligning Algeria with international standards promoted by the IMF, World Bank, and OECD. It redefines the roles of Parliament, ministries, and the Court of Accounts in ensuring fiscal discipline and results-oriented management (IMF, 2019; OECD, 2018).

However, despite its strong legal foundations, the reform remains partially implemented and institutionally constrained. The findings of this study indicate that the major limitations stem from:

- Insufficient managerial and technical capacity;
- Incomplete digital transformation;
- Weak inter-institutional coordination; and
- A persistent bureaucratic culture focused on compliance rather than performance.

These constraints have slowed the operationalization of program-based budgeting, limiting the reform's capacity to improve public service efficiency and fiscal transparency.

Nevertheless, Algeria's commitment to reform remains evident. The gradual introduction of pilot programs, the adoption of the Integrated Budget Information System (SIIF), and the ongoing training initiatives for financial officers are promising steps toward consolidating a modern public financial system (Ministère des Finances, 2021).

6.2 Policy Recommendations

To ensure that the objectives of the Organic Law No. 18-15 are fully realized, a set of strategic recommendations is proposed, structured around institutional, technological, and cultural dimensions:

- a. Strengthen Institutional Capacities
 - Establish specialized **budget reform units** within each ministry to coordinate program design, monitoring, and evaluation.
 - Develop continuous **training programs** for public managers in results-based management, performance measurement, and fiscal analysis (OECD, 2021).
 - Enhance the role of the **Court of Accounts** in evaluating program outcomes and publishing accessible performance reports.
- b. Accelerate Digital Transformation
 - Expand the functionality and coverage of the **SIIF** to integrate all ministries and regional administrations.
 - Adopt **e-budgeting platforms** similar to those implemented in **Egypt**, which allow real-time budget tracking and citizen access to fiscal data (El-Masry, 2021).
 - Promote **open data initiatives** that enable civil society and academia to participate in fiscal monitoring and policy evaluation.
- c. Foster a Culture of Performance
 - Shift from procedural control to **results-based accountability**, linking managerial evaluation to the achievement of measurable objectives.
 - Encourage **performance dialogues** within ministries, where managers discuss results, challenges, and improvements based on indicators.
 - Introduce **incentive mechanisms** for departments that demonstrate efficiency and innovation in public spending.
- d. Enhance Medium-Term Fiscal Planning
 - Institutionalize the **Medium-Term Expenditure Framework (MTEF)** by linking it to national development strategies and sectoral programs (World Bank, 2020).
 - Ensure coherence between **annual budgets** and **medium-term objectives**, thus improving fiscal predictability and strategic resource allocation.
- e. Promote Transparency and Public Engagement
 - Require the publication of **citizen-friendly budget reports**, summarizing public spending priorities and outcomes in accessible language.
 - Strengthen **parliamentary oversight** by establishing committees dedicated to monitoring performance-based programs.
 - Engage **universities and research centers** in evaluating reform outcomes, ensuring evidence-based policy refinement.

6.3 Final Reflection

Algeria's budgetary reform journey is an evolving process rather than a completed transition. The adoption of Organic Law No. 18-15 laid the foundation for a modern, efficient, and transparent public financial management system. Yet, its success depends on the alignment of legal, institutional, and cultural transformations.

In essence, the reform's long-term sustainability requires:

A shift from a culture of control to a culture of performance, From opacity to transparency, And from isolated legal compliance to integrated fiscal governance.

By embracing these principles, Algeria can move toward a more accountable, efficient, and citizen-oriented public finance system, contributing not only to fiscal sustainability but also to broader economic development and governance quality.

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