

Performance-Based Budgeting in Algeria's Public Administrative Institutions: Organic Law No. 18-15, Implementation Constraints, and International Lessons

Farid Khelatou

Faculty of Economic, Commercial and Management Sciences, Abdelhamid Mehri University of Constantine 2, Maghreb Laboratory: Economy and Society, Abdelhamid Mehri University of Constantine 2, farid.khelatou@univ-constantine2.dz

Article Information

Article history

Received: 09 January 2026

Accepted: 22 May 2026

Published: 30 June 2026

Corresponding Author

Farid Khelatou

Email: farid.khelatou@univ-constantine2.dz

Copyright © 2026, University of Abdelhafid Bousof, Mila. This is an open access article under the CC BY-NC-ND license.

Suggested Citation

Khelatou .F. (2026). Performance-Based Budgeting in Algeria's Public Administrative Institutions: Organic Law No. 18-15, Implementation Constraints, and International Lessons Review, Vol. 10, No. 2, pp. 175-191. DOI : 10.58205/fber.v10i2.2114

Abstract: This article examines Organic Law No. 18-15 as a framework for public finance reform in Algeria, focusing on its implications for public administrative institutions (PAIs). Using a descriptive-analytical approach grounded in New Public Management and selected international experiences, it assesses the gap between the legal design of performance-based budgeting and its implementation. The analysis shows that the law provides a coherent reform framework, but its effectiveness is limited by weak performance culture, insufficient capacities, underdeveloped information systems, and central-level implementation gaps. The article argues that successful reform requires moving from formal compliance to operational activation, reliable financial information, cost accounting, and effective use of performance data in budgetary decisions.

Keywords: Organic Law 18-15; Public finance reform; Performance-based budgeting; Public administrative institutions; Financial governance

1. Introduction

Public finance reforms have become central to public sector modernisation and to improving the effectiveness of public policies, especially amid growing pressure on public resources and increasing demands for transparency and accountability. Many countries have therefore restructured their budgetary systems by shifting from input-based budgeting toward programme- and results-oriented budgeting, linking public expenditure to outcomes and performance evaluation based on measurable indicators. Within this framework, Algeria adopted Organic Law No. 18-15 on Finance Laws, promulgated on 2 September 2018, as a comprehensive reform aimed at modernising the public budgetary system. The law introduced multi-year budgetary programming, programme- and performance-based budgeting, and stronger financial governance mechanisms, particularly transparency, accountability, and the alignment of resources with results. In this respect, Law No. 18-15 represents a relative departure from a traditional budgetary model dominated by procedural and accounting considerations toward a modern management approach inspired by New Public Management principles.

However, translating this legal framework into practice raises complex institutional and

organisational challenges, particularly for public administrative institutions (PAIs), which are the main operational units for implementing public policies. Despite the advanced instruments provided by Law No. 18-15, its effectiveness depends on these institutions' capacity to internalise performance-oriented logic, develop adequate human skills, deploy integrated financial information systems, and transform performance indicators from formal reporting requirements into genuine tools for decision-making and resource allocation. At the same time, PAIs' capacity to implement performance-based budgeting also depends on the operational readiness of the central budgetary, accounting, and information systems that frame their action.

Against this backdrop, the study addresses the following research question: To what extent has the implementation of Organic Law No. 18-15 contributed to improving financial governance and management efficiency within Algeria's public administrative institutions, and what are the main constraints limiting the achievement of its objectives?

The study advances the hypothesis that, while Law No. 18-15 has enhanced transparency, modernised financial management tools, and established an initial framework for performance-based budgeting, its practical impact on spending efficiency and public service quality remains limited. This limitation is mainly due to weak performance culture, shortages in specialised human resources, and the complexity of the technical and organisational mechanisms accompanying the reform.

Accordingly, the study aims to analyse the legal and institutional framework established by Law No. 18-15, assess its practical implications for the management of public administrative institutions, identify the main obstacles to effective implementation, and draw adaptable lessons from international experiences in programme- and performance-based budgeting.

This study adopts a qualitative descriptive-analytical approach with a selective comparative institutional dimension. The descriptive component presents the legal and regulatory framework governing performance-based budgeting in Algeria, particularly Organic Law No. 18-15 and the executive decrees related to budgetary classification, medium-term budgeting, programme management, and the budgetary and accounting management of public administrative institutions.

The analytical component examines the coherence between the reform's legal design and the institutional conditions required for its effective implementation within public administrative institutions. The study relies mainly on documentary analysis, including legal and regulatory texts, official budgetary reform documents, academic literature on New Public Management, performance-based budgeting, public financial governance, and selected international experiences used as analytical benchmarks.

The comparative dimension is selective rather than exhaustive. It does not seek a full cross-country comparison, but identifies lessons relevant to the Algerian context, particularly regarding performance indicators, programme budgeting, managerial accountability, and the use of performance information in budgetary decision-making.

The study is limited by the absence of field-based empirical data from individual public administrative institutions. Its conclusions are therefore mainly institutional and analytical rather than statistical. Future research could complement this analysis through case studies, interviews with budgetary actors, or quantitative assessment of performance indicators before and after the implementation of Organic Law No. 18-15.

The study's original contribution lies in its institutional focus on public administrative institutions as the operational level of budgetary reform in Algeria. While much of the literature on Organic Law No. 18-15 examines the reform from macro-budgetary, legal, or procedural perspectives, this article analyses how performance-based budgeting affects the internal management, accountability mechanisms, and implementation capacities of PAIs. This focus highlights the gap between formal legal reform and practical activation, particularly regarding performance culture, human resources, information systems, and the actual use of performance indicators in budgetary decision-making.

2. Theoretical and Historical Framework

The budgetary reform introduced by Organic Law No. 18-15 in Algeria is conceptually anchored in New Public Management (NPM), which emerged in advanced economies during the late 1970s and 1980s in response to the limitations of the traditional Weberian bureaucratic model, particularly its procedural rigidity, weak results orientation, and limited capacity to ensure efficiency in public spending. NPM promotes managerial techniques inspired by the private sector, combined with stronger accountability and performance measurement mechanisms. Hood defines NPM as a reform agenda centred on performance, managerial autonomy, explicit standards, and output control, aimed at improving public sector efficiency and responsiveness (Hood, 1991, pp. 3–5). Analytically, NPM is not merely a set of managerial tools, but a governance philosophy that redefines the relationship between resources, objectives, and results. Its core pillars include the shift from input-based budgeting to results-oriented management, decentralised decision-making, systematic use of performance indicators, and reinforced transparency and accountability. Comparative research confirms that these elements can improve public expenditure efficiency and service quality when coherently integrated into administrative practice (Pollitt & Bouckaert, 2017, pp. 9–11; Osborne, 2010, pp. 7–8).

Within this framework, programme- and performance-based budgeting represents one of the clearest applications of NPM principles in public finance. Unlike traditional line-item budgeting, which focuses on inputs and procedural compliance, performance budgeting links appropriations to clearly defined objectives, outputs, and outcomes. Robinson emphasises that this approach enables policymakers to assess public policies according to achieved results rather than formal execution rates, thereby improving allocative and operational efficiency (Robinson, 2007, pp. 2–4). From a governance perspective, it also enhances fiscal transparency by clarifying the purposes of public spending and facilitating ex post evaluation.

FBER

177

However, international experience shows that performance budgeting is not merely a technical reform. The OECD stresses that its effectiveness depends on the genuine use of performance information in decision-making, especially budget arbitration and resource reallocation, rather than treating it as a parallel reporting exercise (OECD, 2019, pp. 111–130). This insight is essential for understanding the limits of formal reforms that do not transform administrative behaviour and incentives. Against this backdrop, Law No. 18-15 can be interpreted as an attempt to institutionalise programme budgeting, multi-year financial planning, and systematic performance evaluation within Algeria's public finance system. Beyond its technical provisions, the law is closely linked to financial governance, understood as the rules, institutions, and processes ensuring the efficient, transparent, and accountable management of public resources. Sound public financial management is widely considered a prerequisite for fiscal sustainability and effective public service delivery, as it strengthens budget credibility, expenditure control, transparency, and accountability (PEFA, 2019).

From this perspective, Law No. 18-15 reflects a deliberate shift toward a governance-oriented budgetary framework integrating transparency, accountability, and performance orientation. International literature shows that transparency in budget preparation and execution—particularly through the publication of financial documents, medium-term frameworks, and performance reports—plays a central role in improving public trust and strengthening democratic oversight (OECD, 2017, pp. 17–18; Alt & Lassen, 2006, pp. 530–550).

Empirical studies on performance-based budgeting in OECD and emerging economies indicate that such reforms can improve policy clarity and strengthen the alignment between resources and objectives. Robinson's comparative analysis shows that successful programme budgeting improves strategic planning and policy coherence, although outcomes vary according to administrative capacity and information systems (Robinson, 2007, pp. 45–47). Similarly, Pollitt and Bouckaert note that NPM-inspired reforms often enhance transparency and accountability, but face organisational resistance and technical difficulties, especially in

sectors where outcomes are difficult to measure (Pollitt & Bouckaert, 2017, pp. 112–114). These findings underline a key analytical point: performance budgeting does not automatically generate efficiency gains; its effectiveness depends on institutional conditions, including managerial autonomy, reliable performance data, and an administrative culture that values evaluation and learning.

In developing and Arab countries, empirical research highlights additional structural constraints. Refaa shows that the absence of a genuine results-oriented culture is a major obstacle to effective performance measurement, even when legal frameworks formally endorse performance budgeting (Refaa, 2010, pp. 72–74). In such contexts, indicators are often treated as compliance instruments rather than managerial tools, limiting their effect on decision-making and expenditure efficiency. Algerian studies reach similar conclusions. Sahraoui argues that reforms to the budget cycle and ministerial performance reports strengthen accountability, but their influence on resource allocation remains limited because evaluation results are weakly used in budgetary arbitration (Sahraoui, 2023, pp. 6–8). Messaoudi considers Law No. 18-15 a structural turning point in public finance management, while stressing constraints linked to shortages of specialised human resources and inadequate financial information systems (Messaoudi, 2019, pp. 93–95). Aichour further suggests that although activity-based classification and performance indicators enhance formal transparency, their operational impact within PAIs remains largely transitional (Aichour, 2022, pp. 17–19).

Historically, Organic Law No. 18-15 represents the culmination of a long reform trajectory shaped by the limitations of Law No. 84-17 of 7 July 1984 and evolving constitutional requirements (Sadoudi, 2017, pp. 9–23). Articles 141 of the 2016 constitutional amendment and 123 of the 2020 Constitution provided a constitutional foundation for modernising public finance management tools. The reform unfolded in three phases: the first phase (1984–2018) was dominated by Law No. 84-17, which revealed shortcomings in transparency and performance orientation; the pilot phase (2018–2023) involved the gradual implementation of selected provisions of Law No. 18-15, including Article 89 through the 2018 Finance Law and the preparation of the first organic-format Finance Law draft in 2021; and the full implementation phase (2023–2026) has been marked by organic-format Finance Laws, settlement laws (n–2), and the progressive integration of ministerial performance reports (Abdelkarim & Maata Allah, 2023, pp. 174–176).

The preparation of Law No. 18-15 was also supported by prolonged negotiations and international cooperation. Reform efforts initiated in the early 2000s benefited from World Bank technical assistance, including Loan Agreement AL-7047 (2001), as well as consultancy projects conducted by CRC.SOGEMA between 2004 and 2012. These initiatives laid the technical and regulatory foundations for a reform inspired by international best practices, while revealing persistent challenges related to administrative readiness (Messaoudi, 2019, pp. 94–96).

Beyond its legal and historical dimensions, the effectiveness of Law No. 18-15 depends on institutional capacity, administrative culture, and organisational incentives. Schick cautions that performance-based budgeting reforms often fail in developing contexts when administrations lack the capacity to internalise results-oriented logic, producing reforms that are formal rather than substantive (Schick, 1998, pp. 123–131). This insight is particularly relevant to Algeria, where procedural controls and limited managerial autonomy undermine effective accountability. These challenges are compounded by shortages in human and analytical capacities, since programme budgeting requires specialised skills in planning, costing, and evaluation that are often underestimated during reform design (Diamond, 2003, pp. 24–26). Moreover, misalignment between autonomy and accountability can lead to symbolic compliance rather than genuine performance responsibility (Pollitt & Bouckaert, 2017, pp. 118–120). Andrews conceptualises this phenomenon as “isomorphic mimicry,” whereby reforms imitate international standards in form without achieving their intended functional outcomes (Andrews, 2013, pp. 20–22).

Strengthening the effectiveness of Law No. 18-15 therefore requires a shift from compliance-driven implementation toward a learning-oriented approach that embeds performance information into budgetary decisions and managerial practices. Institutional reform literature emphasises that sustainable reform depends on adaptive capacity, learning, and the ability to translate formal rules into functional practices (Andrews, 2013, pp. 20–22).

Building on this literature, the present study aligns with existing research in recognising Law No. 18-15 as a modern legal instrument for strengthening financial governance through programme budgeting and results-based management. However, it distinguishes itself by focusing on PAIs as the primary operational level of reform implementation, whereas most prior studies focus on macro-level analyses of the State budget. By combining legal, institutional, and evaluative dimensions, this study highlights organisational and human factors—such as performance culture, capacity constraints, and resistance to change—as central determinants of reform outcomes. In doing so, it addresses a significant gap in the literature on the concrete institutional-level impact of budgetary reform in Algeria.

3. Innovations Introduced by Law No. 18-15: Principles, Instruments, and Systemic Transformation

Law No. 18-15 constitutes a comprehensive reform of Algeria's budgetary system, marking a structural shift from an input- and procedure-based model toward a programme- and performance-oriented approach. Rather than introducing isolated technical adjustments, it establishes a coherent reform architecture that redefines budgetary principles, modernises planning and execution instruments, restructures revenue and expenditure classifications, and embeds performance logic within the budget cycle. Analytically, these innovations seek to strengthen financial governance by improving transparency, accountability, fiscal discipline, and the linkage between public resources and results, in line with modern public financial management standards (OECD, 2019; PEFA, 2019).

To clarify the legal basis of the reform and respond to the need for a more precise institutional analysis, Table 1 summarises the main legal and regulatory instruments that structure performance-based budgeting under Organic Law No. 18-15. The table links each text to its key budgetary innovation and its relevance for public administrative institutions (PAIs), which constitute the operational level at which the reform is implemented

Table 1. Legal and regulatory instruments structuring performance-based budgeting under Organic Law No. 18-15

Legal / regulatory instrument	Main content or budgetary innovation	Relevance to public administrative institutions (PAIs)
Organic Law No. 18-15, Article 5	Introduces the medium-term budgetary framework as a key instrument for preparing the State budget within a multi-year perspective.	Supports multi-year planning and improves the predictability of resources allocated to institutions involved in public policy implementation.
Organic Law No. 18-15, Article 15	Defines the categories of State budget revenues and provides the legal basis for their classification.	Improves the readability of public resources and strengthens the transparency of financial flows financing public policies.
Organic Law No. 18-15, Articles 28 and 29	Establishes the new classifications of State budgetary charges, including classification by activity, economic nature, major State	Provides the basis for linking appropriations to programmes, activities, objectives, and responsibility centres within PAIs.

Legal / regulatory instrument	Main content or budgetary innovation	Relevance to public administrative institutions (PAIs)
	functions, and administrative entities.	
Organic Law No. 18-15, Article 75	Provides for the allocation of appropriations according to programmes and budgetary authorisations.	Reinforces the link between financial resources, programme objectives, and institutional responsibilities.
Organic Law No. 18-15, Article 87	Strengthens the principle of responsibility and accountability in the management of public resources.	Supports the transition from procedural compliance toward managerial responsibility for results.
Executive Decree No. 20-335 of 22 November 2020	Defines the procedures for designing and preparing the medium-term budgetary framework.	Operationalises multi-year budget planning and supports better alignment between institutional activities and medium-term fiscal objectives.
Executive Decree No. 20-353 of 30 November 2020	Defines the components of the classification of State revenues.	Enhances the traceability and comparability of revenue sources used to finance public programmes.
Executive Decree No. 20-354 of 30 November 2020	Defines the components of the classifications of State budgetary charges, including activity-based and economic classifications.	Directly supports activity-based budgeting and enables PAIs to link spending to programmes, activities, and operational responsibilities.
Executive Decree No. 20-403 of 29 December 2020	Defines the conditions for programme maturity and registration.	Ensures that programmes are prepared on the basis of clearer objectives, feasibility, and implementation readiness.
Executive Decree No. 20-404 of 29 December 2020	Defines the procedures for managing and delegating financial appropriations.	Clarifies the delegation of credits and strengthens the role of responsibility centres in budget execution.
Executive Decree No. 21-62 of 8 February 2021	Defines the budgetary and accounting management procedures applicable to PAIs and other public bodies benefiting from State budget allocations.	Directly adapts the reform to PAIs by introducing budget preparation, execution, reporting, and accountability procedures compatible with programme- and performance-based budgeting.
Ministerial and budgetary circulars on activity-based classification and budgetary coding	Specify the codification of programmes, sub-programmes, activities, sub-activities, administrative entities, and economic categories.	Enable practical tracking of appropriations and expenditures at the operational level and support the production of performance-related budget information.

Source: Prepared by the author based on Organic Law No. 18-15 relating to finance laws; Executive Decrees No. 20-335, 20-353, 20-354, 20-403, 20-404, and 21-62; and Aichour (2022)

While reaffirming classical budgetary principles—such as annuality, unity, universality, and budgetary balance—Law No. 18-15 introduces governance-oriented principles that reshape

the conceptual foundations of the State budget. Transparency becomes a central pillar of the reform, extending beyond formal disclosure to the analytical readability of public spending. Multidimensional expenditure classification—by programme, economic nature, function, and administrative entity—enhances the ability of policymakers and oversight bodies to understand spending patterns and assess policy priorities. International experience confirms that such classifications are a prerequisite for meaningful fiscal transparency and evidence-based decision-making (Alt & Lassen, 2006, pp. 530–550; OECD, 2017, pp. 17–18). Accountability is also reinforced through ministerial performance reporting alongside budget settlement laws, linking budget execution outcomes to predefined objectives and indicators. However, the effectiveness of these mechanisms depends less on their legal existence than on the actual use of performance reports in future budgetary decisions (Pollitt & Bouckaert, 2017, pp. 112–114). Fiscal stability is strengthened through the mandatory medium-term budgetary framework, which integrates revenue, expenditure, deficit, and debt projections over a multi-year horizon to reduce short-termism and improve macro-fiscal sustainability (World Bank, 2018, pp. 6–7). Finally, the explicit incorporation of the performance principle marks a shift from procedural control toward results-oriented management, although this principle may remain symbolic if indicators are not integrated into managerial practices and resource allocation processes (OECD, 2019, pp. 111–130).

One of the major technical innovations of Law No. 18-15 is the comprehensive reclassification of State revenues and expenditures. This reform seeks to enhance traceability, comparability, and strategic coherence in public financial management. The new revenue classification, structured around economic nature, legal destination, and accounting collection, improves the visibility of revenue sources and allocation channels, thereby supporting fiscal analysis and compliance with legal constraints. Comparative public finance literature stresses that transparent revenue classification strengthens fiscal credibility and budgetary forecasting accuracy (IMF, 2014). On the expenditure side, the shift toward activity-, function-, and programme-based classification moves beyond purely administrative logic by organising expenditure around public objectives. This improves the alignment between spending and policy goals, enables cross-sectoral analysis, and supports performance evaluation across programmes pursuing similar objectives. However, such classification systems generate real managerial value only when supported by adequate analytical capacity and interoperable information systems (Diamond, 2003, pp. 24–26).

The integrated budgetary and accounting coding system is another key enabling instrument of the reform. By linking each expenditure to programmes, activities, responsibility centres, and territorial units, it allows for comprehensive tracking of public resources from strategic objectives to operational execution. This multidimensional architecture reflects international best practices in performance-oriented public financial management and supports transparency and accountability (OECD, 2019, pp. 111–130). Nevertheless, its practical impact remains constrained by the complexity of the coding structure, limited human and analytical capacities, and underdeveloped information systems. These factors restrict the effective use of coded data in decision-making and budgetary arbitration, illustrating the broader risk of formal compliance without substantive managerial transformation (Andrews, 2013, pp. 20–22).

The establishment of the High Committee for Budgetary Risk Assessment represents an institutional innovation aimed at strengthening anticipatory fiscal governance. By identifying, prioritising, and monitoring fiscal risks, the committee links financial analysis to policy decision-making. International experience shows that institutionalised fiscal risk management improves budget credibility and resilience, especially in volatile economic environments (IMF, 2016, pp. 7–9). Similarly, restructuring the budget cycle within a medium-term perspective enhances coherence between strategic planning, budget execution, and ex post accountability. Yet the effectiveness of this architecture depends on consistent implementation across administrative levels and the actual use of performance information in budgetary arbitration (Sahraoui, 2023, pp. 6–8).

At the core of Law No. 18-15 is the adoption of programme- and performance-based budgeting grounded in results-based management. By translating public policies into programmes,

objectives, and measurable indicators, this approach aims to improve managerial accountability and optimise resource allocation. Performance indicators—whether input-, output-, or outcome-oriented—are essential tools for monitoring progress and evaluating effectiveness (Aichour, 2022, pp. 17–24). Yet international and regional studies underline that indicators do not generate efficiency gains by themselves. Their value depends on interpretation, learning, and integration into decision-making. When treated as reporting obligations rather than managerial instruments, performance budgeting risks becoming a formal exercise with limited impact on service quality or spending efficiency (Schick, 1998, pp. 123–131; OECD, 2019, pp. 111–130).

Overall, the innovations introduced by Law No. 18-15 form a coherent and ambitious reform framework that aligns Algeria's budgetary system with contemporary principles of financial governance and performance-oriented management. However, their transformative potential depends less on legal and technical sophistication than on institutional capacity, administrative culture, and the effective use of performance information. This tension between conceptual ambition and implementation constraints guides the subsequent assessment of the reform's impact on public administrative institutions (PAIs).

4. The Impact of Budgetary Reform on Public Administrative Institutions in Algeria

The implementation of Organic Law No. 18-15 has reshaped the budgetary and financial management framework applicable to public administrative institutions (PAIs), which constitute a key operational layer in public policy delivery. Executive Decree No. 21-62 of 8 February 2021 operationalises this reform by adapting programme- and performance-based budgeting principles to the organisational and functional characteristics of these institutions. Analytically, the reform affects not only budgetary procedures, but also managerial practices, accountability mechanisms, and the internal governance of PAIs.

At the level of budget preparation, the reform introduces a more structured, anticipatory, and performance-oriented process. The requirement that budgets enter into force on 1 January, together with clearly defined preparation and approval deadlines, seeks to strengthen budget credibility and operational continuity. By relying on historical execution data ($n-1$, $n-2$) and institutional work plans initiated during year ($n-1$), the reform integrates strategic planning into annual budget preparation, reducing ad hoc decision-making and improving expenditure predictability. This shift marks a move away from incremental budgeting toward a more informed and forward-looking approach. The involvement of multiple actors—chief spending ordainer, budgetary controller, accounting assistant, deliberative body, and supervisory authority—creates internal checks and balances that enhance procedural discipline. However, such procedural reinforcement improves efficiency only when coordination among actors is effective and budget preparation is not reduced to formal compliance (OECD, 2019, pp. 111–130). Commitment authorisations and performance appropriations further align institutional budgets with programme objectives by linking expenditures to functions and predefined commitments. Nevertheless, transitional measures when budgets are not executable on time indicate uneven implementation capacity across institutions, potentially limiting gains in efficiency and predictability.

One of the reform's most transformative effects on PAIs concerns expenditure classification. The institutionalisation of activity-based nomenclature under Executive Decree No. 21-62 marks a departure from traditional line-item budgeting oriented mainly toward administrative control. By defining expenditures according to activities linked to operational tasks, public policies, or strategic objectives, the reform strengthens the analytical coherence of institutional budgets and facilitates performance evaluation. Activity-based classification links resources to objectives, making it possible to assess not only how much is spent, but also for what purpose and with what expected results. The coexistence of activity-based and economic-nature classifications combines managerial and accounting logics, supporting both strategic analysis and financial control in line with international best practices in public financial management (Diamond, 2003, pp. 24–26). Management reports and explanatory notes attached to draft budgets further reinforce transparency and accountability by providing

deliberative bodies and supervisory authorities with information for decision-making and ex post evaluation. Their effectiveness, however, depends on the quality of information and the analytical capacity of oversight actors to use it meaningfully rather than treat it as a formal annex.

At the level of financial appropriation allocation, the reform introduces a contractual logic that reshapes relations between ministries and supervised PAIs. The management dialogue between programme managers, ministerial financial officers, and institutional managers reflects a shift toward negotiated resource allocation based on objectives, expected results, and performance indicators. The work and performance contract established under Executive Decree No. 21-62 is a central instrument of this governance model. By defining delegated tasks, objectives, indicators, and target values, it aligns institutional activities with ministerial programmes and strengthens managerial accountability by clarifying responsibilities and linking resources to performance commitments. However, evidence from performance-based budgeting reforms shows that contractual instruments produce tangible efficiency gains only when supported by genuine managerial autonomy and credible incentives. When autonomy remains constrained by rigid procedural controls, contracts risk becoming symbolic documents with limited behavioural effect (Schick, 1998, pp. 123–131; Pollitt & Bouckaert, 2017, pp. 118–120). The use of a limited number of core performance indicators, supplemented by monitoring indicators, seeks to balance measurement precision with administrative feasibility and avoid indicator overload (OECD, 2019, pp. 111–130). Ultimately, the effectiveness of this system depends on whether performance results are used in later budgetary decisions, particularly in the renewal or adjustment of financial appropriations.

Overall, the application of Law No. 18-15 to PAIs has initiated a structural transformation in budget preparation, expenditure classification, and resource allocation. The reform strengthens internal governance by promoting anticipatory planning, activity-based management, and contractual accountability. However, its real impact remains contingent on institutional capacity, coordination among actors, and the effective use of performance information. This gap between formal design and practical implementation is central to assessing the reform's contribution to management efficiency and public service delivery within Algerian PAIs.

5. Constraints on the Implementation of Performance-Based Budgeting under Law No. 18-15 and Lessons from International Experience

The adoption of programme- and performance-based budgeting under Organic Law No. 18-15 represents a strategic attempt to modernise public financial management in Algeria by linking resource allocation to measurable results, clear objectives, and cost–performance assessments. In principle, this model seeks to improve managerial efficiency, decision-making quality, and expenditure rationalisation. However, its effective implementation, particularly within PAIs, remains constrained by conceptual, institutional, human, and technical factors.

One major challenge lies in the difficulty of defining and measuring performance in the public sector. Within PAIs, performance objectives often include qualitative dimensions—such as service quality, accessibility, and social impact—that are difficult to translate into precise indicators. Consequently, measurement tends to focus on easily quantifiable outputs rather than meaningful outcomes. International literature emphasises that merely including performance indicators in budget documents does not improve budgetary decision-making by itself (OECD, 2019, pp. 111–130). The United States experience shows that performance-based budgeting becomes effective only when performance data are integrated into the public financial management cycle, particularly during budget preparation, arbitration, and reallocation. When such information remains supplementary rather than decisive, its impact on resource allocation is marginal (U.S. Government Accountability Office, 2005). A similar risk arises in Algeria when indicators are used mainly for reporting without influencing funding decisions within PAIs.

A second structural constraint is the lack of conceptual harmonisation across administrative levels. PAIs operate under multiple layers of ministerial, financial, and regulatory supervision, often resulting in divergent interpretations of performance-based budgeting. This fragmentation weakens coherence and limits the comparability of performance information

across institutions. Comparative experience highlights the importance of a unified performance framework. In Australia, the Commonwealth Performance Framework aligned ministerial objectives with agency-level performance plans, improving coordination and accountability (Australian Department of Finance, 2024). By contrast, heterogeneous application of performance concepts, as seen in several developing contexts, tends to produce uneven and sometimes contradictory practices, especially among semi-autonomous public institutions.

Another major obstacle concerns the quality and usability of performance information produced by PAIs. Effective performance-based budgeting requires reliable data on costs, outputs, and outcomes, supported by robust measurement methods. Yet many PAIs lack integrated information systems and specialised analytical capacities, limiting their ability to produce usable performance data. Diamond notes that, in emerging economies, programme budgeting often fails to deliver efficiency gains because of insufficient capacity in costing, monitoring, and evaluation (Diamond, 2003, pp. 24–26). This observation is particularly relevant to Algerian PAIs, where budgetary units often prioritise procedural compliance over analytical assessment. As a result, performance indicators risk becoming symbolic rather than operational tools.

Performance measurement is central to results-based management, but its effectiveness depends on how indicators are interpreted and used (Auger & al., 1997). Its objective is not merely statistical reporting, but the optimisation of public resources in terms of economy, efficiency, and value for money, while improving service quality. Indicators also strengthen accountability, evidence-based budgeting, and citizen trust. However, academic research warns against mechanical or uniform use of indicators. Since the 1980s, studies have shown that excessive reliance on quantitative outputs may distort organisational behaviour, encourage short-termism, or lead to outsourcing without genuine performance improvement (Refaa, 2010, p. 72; Pollitt & Bouckaert, 2017, pp. 112–114). Moreover, ignoring the time lag between outputs and final outcomes weakens the relevance of performance data, especially in sectors such as education, health, and social services, where many PAIs operate. Drawing on Sylvie Trosa, Refaa highlights the experiences of New Zealand, Australia, and the United Kingdom, which clarified the distinction between outputs and outcomes: outputs mainly serve accountability and managerial control, whereas outcomes are better suited to evaluating long-term policy effectiveness and service quality (Refaa, 2010, p. 74). This distinction remains insufficiently operationalised in many Algerian PAIs, where outcome indicators rarely guide strategic decisions.

Comparative evidence from the United States, the United Kingdom, the Netherlands, and Sweden suggests that successful performance-based budgeting reforms rest on three interdependent conditions: clear strategic objectives, measurable and relevant indicators, and genuine managerial flexibility accompanied by credible accountability mechanisms.

To make the comparative dimension more systematic, selected international experiences are presented in Table 2 as analytical benchmarks rather than as models to be mechanically reproduced. These cases highlight key implementation conditions that are relevant to Algeria, particularly the need for clear objectives, reliable performance information, managerial accountability, and the effective use of performance data in budgetary decision-making.

Table 2: Selected International Experiences in Performance-Based Budgeting and Lessons for Algeria

Country	Main feature	Lesson for Algeria
Australia	Unified performance framework linking planning, reporting, evaluation, and accountability.	Algeria needs a shared performance framework across ministries and public administrative institutions, with clear links between objectives, activities, indicators, and reports.

Country	Main feature	Lesson for Algeria
United States	Long experience in using performance information to improve the alignment between budget decisions and programme results.	Performance indicators should not remain limited to reporting; they should inform budget preparation, arbitration, programme review, and resource allocation.
New Zealand	Output-based management combined with managerial responsibility and accountability for results.	Greater managerial flexibility within PAIs should be accompanied by clear accountability mechanisms and credible evaluation of achieved results.
France	Programme-based budgeting under the LOLF framework, supported by annual performance plans and performance reports.	Legal reform must be accompanied by effective parliamentary, ministerial, and managerial use of performance reports, not only by formal changes in budget documents.

FBER

185

Source: Prepared by the author based on selected international experiences discussed in the article and on the comparative literature on performance-based budgeting.

These experiences show that performance-based budgeting cannot succeed through legal reform alone. Its effectiveness depends on institutional capacity to produce reliable data, use performance information in decision-making, and balance managerial autonomy with accountability. For Algeria, implementing Organic Law No. 18-15 therefore requires capacity building, harmonised performance indicators, integrated information systems, and gradual institutional learning within PAIs.

In the absence of managerial autonomy, performance contracts and indicators tend to lose their behavioural impact (Schick, 1998, pp. 123–131). Transposing these models into the Algerian context therefore entails a risk of formalism, particularly within PAIs. When performance-based budgeting remains confined to procedural compliance without real autonomy, incentives, or consequences, it risks becoming a legal façade rather than a transformative management tool. Weak links between resources and results, combined with limited analytical capacity, may lead to inefficient fund allocation and suboptimal service delivery. These challenges are further exacerbated by resistance to change, persistent traditional administrative practices, and insufficient coordination between central ministries and PAIs, generating duplication, higher transaction costs, and diluted policy impact in a context of fiscal constraints and rising social demands.

In sum, although Law No. 18-15 establishes a solid framework for performance-based budgeting, its effectiveness within PAIs remains limited by institutional, conceptual, and capacity-related constraints. International experience shows that performance budgeting improves efficiency and accountability only when supported by clear objectives, reliable data, managerial autonomy, and effective use of performance information. Removing these constraints is therefore essential for achieving substantive reform in Algeria.

6. The Central-Level Implementation Gap: From Legal Modernisation to Operational Inertia

The assessment of budgetary reform within public administrative institutions cannot be separated from the central administration. PAIs do not implement performance-based budgeting in an institutional vacuum; they operate within a budgetary, accounting, informational, and regulatory framework defined mainly by central financial authorities. Their capacity to prepare, execute, monitor, and evaluate budgets depends on classifications, information systems, accounting rules, reporting mechanisms, appropriation procedures, and control practices designed at the central level. The key question is therefore not only what has changed within PAIs, but what has actually changed at the central level since the reform entered into force.

This question reveals a central paradox in Algeria's budgetary reform. Legally, Organic Law No. 18-15 introduced a modern framework based on the transition from a means-based budget to programme- and performance-based budgeting. It incorporated objectives and indicators, medium-term planning, new classifications, performance reporting, and a more developed budgetary, accounting, and information architecture. However, this legal modernisation has not been matched by equivalent changes in central administrative practices. The core issue is therefore not the absence of reform, but the limited capacity to convert legal provisions into operational management tools.

This implementation gap first appears in the persistence of old budgetary logics under new classifications. Under the previous system, the common charges budget represented a broad centralised space for appropriations not always linked to clearly defined programmes, activities, or performance objectives. Under the new framework, categories such as non-allocated appropriations or unexpected expenditures may formally appear within the restructured budgetary architecture. The problem is not their existence, since every budgetary system requires some flexibility, but whether their use is governed by objectives, accountability, and results, or whether previous practices have simply been reinserted into a new classification. If the name changes while the underlying function remains the same, the reform becomes mainly classificatory rather than managerial.

A second illustration concerns the integrated budgetary and accounting management system, SIGB. This system was supposed to form the technological backbone of the reform by linking appropriations to programmes, activities, responsibility centres, accounting records, and execution data. Performance-based budgeting cannot function effectively without a reliable information system capable of producing timely, coherent, and usable data. Yet the delayed operationalisation, suspension, or abandonment of such a system weakens one of the reform's essential foundations. Programme budgeting cannot rely only on dispersed documents, formal templates, and ex post reports; it requires an integrated infrastructure connecting planning, execution, accounting, monitoring, and evaluation. Without it, performance indicators and ministerial performance reports risk becoming formal obligations rather than genuine tools of managerial decision-making.

This difficulty is linked to the limited operationalisation of cost accounting. The transition to performance-based budgeting cannot be reduced to classifying expenditures by programmes and activities; it also requires identifying the cost of public policies, programmes, activities, and services. Without cost accounting, it is difficult to assess efficiency or value for money meaningfully. If the administration does not know the actual cost of achieving an objective, or the cost of activities remains unclear, performance measurement remains incomplete: it may show what has been achieved without showing what it cost.

The same gap appears in financial statements and the general account of the State. Organic Law No. 18-15 and the reform of public accounting were expected to provide a more reliable representation of the State's financial position and budget execution. However, the practical production of financial statements remains a decisive test of reform credibility. If the general account of the State, in its modern operational meaning, is incomplete, unstable, or not effectively produced, external oversight is structurally weakened. The Court of Accounts cannot certify, assess, or issue a meaningful opinion on a State account that is not fully

available in the form required by the reform. This directly affects financial accountability, since ex post control loses much of its effectiveness without complete, reliable, and verifiable accounts.

These examples show that reform limitations do not begin at the level of PAIs, but within the central budgetary and accounting system that should provide the conditions for implementation. If the central administration has not fully operationalised the integrated information system, activated cost accounting, produced reliable financial statements and a complete general account of the State, or ensured that performance information influences budgetary arbitration, it becomes problematic to expect PAIs to implement performance-based budgeting effectively. PAIs may prepare indicators, reports, and new management documents, but they remain dependent on a central system whose operational tools are still incomplete.

This is where the role of the Directorate General of Budget becomes analytically crucial. As the central actor responsible for budget preparation, classifications, instructions, guidance, and implementation support, the DGB occupies a strategic position in the reform process. Yet this position can become a bottleneck when concentrated technical authority is not matched by sufficient operational capacity, coordination, simplification, digital implementation, and feedback from implementing institutions. Budgetary reform requires more than a central administration able to produce legal texts, circulars, and technical instructions; it requires one capable of activating systems, supporting institutions, identifying implementation difficulties, and adjusting reform instruments. When central authority remains dominated by procedural control rather than institutional enablement, it becomes part of the implementation problem rather than merely the solution.

In this context, the partial exemption or exclusion of PAIs from certain performance instruments, such as work and performance contracts, should not be overestimated as the main cause of the reform's limited impact. This issue matters, but it is not the core problem. Even if performance contracts were generalised to PAIs, their effectiveness would remain limited without reliable data, functioning information systems, cost accounting, clear responsibilities, and a real connection between results and budgetary allocation. A contract does not create performance by itself; performance requires an institutional environment in which commitments can be measured, monitored, discussed, corrected, and linked to future decisions.

The central problem is therefore that the reform has changed the language of budgeting more than the mechanisms of budgetary decision-making. Documents, terminology, and classifications have changed. Yet decisive questions remain: Do performance indicators influence appropriation allocation? Do ministerial performance reports lead to accountability and reprogramming? Does results evaluation affect the following year's budget preparation? Are programme and activity costs known and debated? If the answers remain negative or partial, the reform risks becoming a formal activation of performance language rather than a substantive transformation of public financial management.

This diagnosis is consistent with Andrews' analysis of institutional reform in developing contexts, where reforms may reproduce the external form of international models without generating their intended functional outcomes. Institutions may adopt the vocabulary and structures of reform while underlying practices remain insufficiently transformed (Andrews, 2013, pp. 20–22). The Algerian case reflects this risk: the formal architecture of performance-based budgeting exists, but its functional activation remains constrained by incomplete tools, central administrative inertia, and weak integration of performance information into actual budgetary choices.

Consequently, the impact of budgetary reform on PAIs should be interpreted through this central-level implementation gap. Weak performance within these institutions should not be read only as a local failure or lack of adaptation by PAIs, but also as a symptom of broader limitations in the central budgetary system that should make performance measurable, comparable, and actionable. PAIs cannot generate meaningful performance accountability if the central instruments needed to measure costs, produce reliable financial information, operate integrated systems, and link results to resources remain incomplete or weakly

activated.

Organic Law No. 18-15 provides a modern and coherent legal framework, but its effectiveness depends on conversion into an operational administrative, accounting, and informational system. Without integrated information systems, cost accounting, reliable financial statements, a complete general account of the State, and the use of performance indicators in budgetary arbitration, the reform remains exposed to formalism. The limited impact of the reform within PAIs is therefore not an isolated cause, but a symptom of the deeper gap between the ambition of the legal text and the central administration's capacity to activate it in practice.

7. Conclusion

This study examined the extent to which the implementation of Organic Law No. 18-15 has contributed to improving financial governance and management efficiency within Algeria's public administrative institutions, while identifying the main constraints limiting the achievement of its objectives. Drawing on New Public Management, performance-based budgeting, and selected international experiences, the analysis combined legal, institutional, and comparative perspectives to assess the gap between the reform's legal architecture and its practical activation.

The findings confirm that Organic Law No. 18-15 represents a major turning point in Algeria's public finance reform trajectory. By introducing programme- and performance-based budgeting, medium-term planning, new revenue and expenditure classifications, performance reporting, and stronger accountability mechanisms, the law establishes a modern framework for public financial management. It marks a clear departure from an input-based and compliance-oriented budgetary model toward one linking resources, objectives, results, and evaluation.

However, the reform's effectiveness remains below its legal and institutional ambition. The problem does not lie primarily in the legal design, but in the difficulty of converting it into operational practices. At the level of PAIs, the reform has introduced new procedures for budget preparation, activity-based classification, management dialogue, and performance-oriented accountability. Yet these instruments remain constrained by weak performance culture, limited specialised capacities, insufficient managerial autonomy, and the limited use of performance information in resource allocation and programme review.

A central contribution of this study is to show that the constraints faced by PAIs cannot be understood in isolation. They partly result from a broader central-level implementation gap. The reform's effectiveness depends on the operational readiness of the central budgetary, accounting, and information systems that structure PAIs' action. Delayed or incomplete operationalisation of integrated information systems, limited cost accounting, uncertain production of reliable financial statements and a complete general account of the State, and weak integration of performance information into budgetary arbitration all reduce the practical impact of performance-based budgeting. In this sense, the reform has so far changed the language and architecture of budgeting more than the mechanisms of budgetary decision-making.

The study therefore confirms its central hypothesis: while Law No. 18-15 provides a robust framework for enhancing transparency, accountability, and results-oriented management, its practical effects remain limited by institutional, organisational, technical, and human constraints operating both centrally and within PAIs. The effectiveness of performance-based budgeting depends not only on PAIs' capacity to internalise performance logic, but also on central financial authorities' ability to provide operational tools, reliable data, clear responsibilities, integrated information systems, cost analysis, and effective use of performance reports in decision-making.

The analysis also shows that selected international experiences offer useful lessons for Algeria, but cannot be mechanically reproduced. They demonstrate that performance-based budgeting succeeds only when legal reform is supported by reliable information systems, managerial autonomy, credible accountability mechanisms, clear indicators, and effective use of performance data in budgetary decisions. For Algeria, the transition should therefore be gradual, selective, and learning-oriented, rather than limited to formal compliance with new legal and procedural requirements.

On this basis, the study proposes several operational priorities. First, the implementation of Organic Law No. 18-15 should move from formal compliance toward operational activation by ensuring that classifications, reports, and indicators influence budget preparation, arbitration, programme review, and appropriation adjustments. Second, the integrated budgetary and accounting information system should be operationalised as a priority, since performance-based budgeting requires reliable data linking appropriations, programmes, activities, responsibility centres, accounting records, execution data, and performance indicators. Third, cost accounting should be gradually activated to assess efficiency, value for money, and the relationship between resources used and results achieved, especially in PAIs operating in education, health, vocational training, and social services. Fourth, reliable financial statements and a complete general account of the State should be accelerated, as financial reporting is essential for transparency, parliamentary oversight, and the role of the Court of Accounts.

Fifth, the Directorate General of Budget should evolve from procedural control toward strategic coordination and reform support. Beyond issuing instructions and circulars, it should ensure that reform instruments are operational, coherent, simplified, and usable by ministries and PAIs, while creating feedback mechanisms from implementing institutions. Sixth, the responsibilities of central ministries, supervisory authorities, programme managers, financial officers, budget controllers, accounting officers, and PAIs should be clarified to reduce overlaps and prevent performance-based budgeting from becoming an additional administrative burden. Seventh, performance contracts and work-performance agreements should be introduced gradually, beginning with pilot PAIs where the required technical and managerial conditions exist. Their effectiveness depends on reliable data, clear objectives, measurable indicators, cost information, managerial autonomy, and real consequences in budgetary dialogue. Eighth, capacity-building should focus on practical reform skills, including programme design, activity-based budgeting, indicator formulation, cost analysis, monitoring and evaluation, performance reporting, and the use of performance information in decision-making.

The study remains limited by its qualitative and documentary nature and does not rely on fieldwork, interviews, or quantitative performance data from specific PAIs. Its conclusions are therefore institutional and analytical rather than statistical. Future research could extend this analysis through case studies of selected PAIs, interviews with budgetary and accounting actors, sectoral comparisons, or quantitative assessment of expenditure efficiency and performance indicators before and after the implementation of Organic Law No. 18-15.

Overall, Algeria's budgetary reform offers a significant opportunity to modernise public financial governance. Yet this opportunity will only be realised if the reform moves beyond legal modernisation and formal reporting toward operational systems, institutional learning, and decision-making based on results. The real challenge is therefore not only to adopt the vocabulary of performance, but to create the administrative, accounting, informational, and managerial conditions that make performance measurable, usable, and consequential within both the central budgetary system and public administrative institutions

Bibliography

- Aichour, S. (2022). Training days on budgetary reform in Algeria for public administration and institution staff in Laghouat Province. Republican Directorate of Budget, Algeria.(Original work in Arabic)
- Alt, J. E., & Lassen, D. D. (2006). Transparency, political polarization, and political budget cycles in OECD countries. *American Journal of Political Science*, 50(3), 530–550. (<https://doi.org/10.1111/j.1540-5907.2006.00200.x>)
- Andrews, M. (2013). *The limits of institutional reform in development: Changing rules for realistic solutions*. Cambridge University Press.
- Auger, J., Laforte, D., & Rondeau, J.-C. (1997). La mesure de la performance dans le secteur public. *Coup d'œil*, 3(1). Observatoire de l'administration publique, ENAP.

- https://observatoire.enap.ca/Observatoire/docs/Coup_oeil/1997-mai-vol3no1.pdf
- Diamond, J. (2003). From program to performance budgeting: The challenge for emerging market economies (IMF Working Paper No. WP/03/169). International Monetary Fund. <https://doi.org/10.5089/9781451858365.001>
 - Hood, C. (1991). A public management for all seasons? *Public Administration*, 69(1), 3-19. <https://doi.org/10.1111/j.1467-9299.1991.tb00779.x>.
 - International Monetary Fund. (2014). Government finance statistics manual 2014. International Monetary Fund. <https://www.imf.org/external/Pubs/FT/GFS/Manual/2014/gfsfinal.pdf>
 - International Monetary Fund. (2016). Analyzing and managing fiscal risks: Best practices. International Monetary Fund. <https://www.imf.org/external/np/pp/eng/2016/050416.pdf>
 - Messaoudi, A. (2019). The importance of governance in the State general budget: The case of Algeria (Doctoral dissertation, in Arabic). Kasdi Merbah University of Ouargla. <https://dspace.univ-ouargla.dz/jspui/bitstream/123456789/22627/1/Messaoudi-Ali.pdf>
 - OECD. (2017). OECD budget transparency toolkit: Practical steps for supporting openness, integrity and accountability in public financial management. OECD Publishing. <https://doi.org/10.1787/9789264282070-en>
 - OECD. (2019). Budgeting and public expenditures in OECD countries 2019. OECD Publishing. <https://doi.org/10.1787/9789264307957-en>
 - Osborne, S. P. (2010). The new public governance? Emerging perspectives on the theory and practice of public governance. Routledge.
 - PEFA. (2019). PEFA, public financial management, and good governance. PEFA Secretariat, World Bank. <https://www.pefa.org/resources/pefa-public-financial-management-and-good-governance>
 - People's Democratic Republic of Algeria. (2020). Constitution of the People's Democratic Republic of Algeria. Official Gazette of the People's Democratic Republic of Algeria.
 - People's Democratic Republic of Algeria. (1984). Law No. 84-17 of 7 July 1984 relating to finance laws. Official Gazette of the People's Democratic Republic of Algeria.
 - People's Democratic Republic of Algeria. (2018). Organic Law No. 18-15 of 2 September 2018 relating to finance laws. Official Gazette of the People's Democratic Republic of Algeria, No. 53.
 - People's Democratic Republic of Algeria. (2020). Executive Decree No. 20-335 of 22 November 2020 defining procedures for designing and preparing the medium-term budgetary framework. Official Gazette, No. 71.
 - People's Democratic Republic of Algeria. (2020). Executive Decree No. 20-353 of 30 November 2020 defining components of State revenue classification. Official Gazette, No. 73.
 - People's Democratic Republic of Algeria. (2020). Executive Decree No. 20-354 of 30 November 2020 defining components of State charge classification. Official Gazette, No. 73.
 - People's Democratic Republic of Algeria. (2020). Executive Decree No. 20-403 of 29 December 2020 defining conditions and rules for programme registration. Official Gazette, No. 80.
 - People's Democratic Republic of Algeria. (2020). Executive Decree No. 20-404 of 29 December 2020 defining the procedures for managing and delegating financial appropriations. Official Gazette of the People's Democratic Republic of Algeria, No. 80.
 - People's Democratic Republic of Algeria. (2021). Executive Decree No. 21-62 of 8 February 2021 relating to budgetary and accounting management procedures applicable to public administrative institutions. Official Gazette.
 - People's Democratic Republic of Algeria. (2021). Decision of 8 June 2021 defining the missions and organisation of the High Committee for Budgetary Risk Assessment and Early Warning. Official Gazette, No. 56.
 - People's Democratic Republic of Algeria. (2022). Official Bulletin No. 6111 of 17 August 2022 relating to the allocation of financial appropriations to public administrative

institutions. Ministry of Finance.

- People's Democratic Republic of Algeria. (2022). Official Bulletin No. 9657 of 15 December 2022 defining the budgetary and accounting coding system for activity-based classification. Ministry of Finance.
- Pollitt, C., & Bouckaert, G. (2017). *Public management reform: A comparative analysis-Into the age of austerity* (4th ed.). Oxford University Press.
- Robinson, M. (2007). *Performance budgeting: Linking funding and results*. International Monetary Fund.
- Refaa, C. (2010). Fundamentals of effective performance measurement according to the results-based management approach in governmental organizations [in Arabic]. *El-Bahith Review*, 8(1), 71–80. <https://asjp.cerist.dz/en/article/629>
- Sadoudi, A. (2017). Les principaux éléments de la réforme budgétaire en Algérie. *Revue Algérienne des Finances Publiques*, (7), 9–23.
- Sahraoui, K. (2023). Strategy for activating the reform of the budgetary system in Algeria (Conference paper, in Arabic). National Virtual Conference on Modern Mechanisms of the General Budget in Algeria and Trends in Their Application, University of Blida 2.
- Schick, A. (1998). Why most developing countries should not try New Zealand's reforms. *The World Bank Research Observer*, 13(1), 123-131. <https://doi.org/10.1093/wbro/13.1.123>
- U.S. Government Accountability Office. (2005). *Performance budgeting: Efforts to restructure budgets to better align resources with performance* (GAO-05-117SP). U.S. GAO.
- World Bank. (2018). *Improving public sector performance through performance-based budgeting*. World Bank Group.
- Australian Government Department of Finance. (2024). Commonwealth performance framework. <https://www.finance.gov.au/government/managing-commonwealth-resources/planning-and-reporting/commonwealth-performance-framework>.