



The Effect of Organic Law No. 18-15 on the Funding Structure of Special Appropriation Accounts in Algeria: An Analytical Study (2021–2026)

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Abstract ;

This study examines the conformity of Special Allocation Accounts of the Algerian public treasury with Organic Law No. 18-15 over the period 2021–2026, using a descriptive-analytical approach based on treasury data and Official Gazette schedules. Results reveal that budget appropriations financed 92.08% of these accounts in 2022 — nine times the legal ceiling under Article 50 — while own-resources reached only 7.92%, alongside material accounting discrepancies and delayed closures. Despite a reduction in active accounts from 73 to 20, structural dependency on budget transfers persists. The study recommends binding enforcement of the financing ceiling, strengthened performance reporting, and reclassification of hybrid-nature accounts.

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1. Introduction

Special Treasury Accounts (STAs) constitute one of the most distinctive instruments of the Algerian budgetary architecture, formally governed by Law No. 84-17 of July 7, 1984, on Finance Laws, whose Article 48 delineated six categories of special accounts. In their original design, these accounts were intended to operate as self-financing instruments, drawing on dedicated own-resources earmarked for specific expenditure purposes, and derogating from the general budget's annuality and non-assignment principles. In practice, however, actual budgetary execution diverged substantially from this legal framework. The International Monetary Fund's Report on the Observance of Standards and Codes (ROSC) on Fiscal Transparency, prepared for Algeria in 2004, documented this structural deviation, establishing that: "Special accounts for earmarked funds... are often used to circumvent the prohibition on carrying forward general budget appropriations. Contradicting their initial purpose, these accounts are in fact mostly financed by appropriations from the general budget." (IMF, 2005, p. 11)

The same report concluded unequivocally that "in practice, these rules are not observed and the special Treasury account operations are not sufficiently transparent" (IMF, 2005, p. 10). This structural anomaly persisted across subsequent decades: the World Bank's Algeria Economic Update (Fall 2022) recorded the STA balance at 5.1 % of GDP in 2020, while the Court of Accounts' report on the implementation of the 2022 Finance Law (APLRB 2022) revealed that own-resources accounted for no more than 7.92 % of total STA revenues during that fiscal year — underscoring the enduring dominance of general budget transfers over dedicated financing.

Against this backdrop, Organic Law No. 18-15 of September 2, 2018, on Finance Laws, was enacted as a landmark reform, superseding Law No. 84-17 after more than three decades. The centrepiece of this reform is the transition from a means-based to a results-based model of public expenditure management. A peer-reviewed Algerian academic study characterised this shift as: "A pivotal turning point in the path of budgetary reform in Algeria, as it brings about fundamental changes in public revenue management, moving from a model based on means and procedures to a model based on results. This transformation aims to enhance public financial governance by improving spending efficiency and the quality of state service performance, with enhancing the parliamentary oversight role over public finance." (Elbaroud, 2025, p. 724)

Beyond this paradigmatic shift, the law introduced mandatory disclosure requirements — including explanatory reports and detailed annexes to annual finance laws — thereby reinforcing the principles of financial governance, parliamentary accountability, and participatory democracy. Critically, the reduction of special funds featured explicitly among the law's declared objectives, signalling a legislative intent to rationalise recourse to STAs and curtail their dependence on general budget appropriations. These reforms fulfilled a long-standing international recommendation: as

early as 2004, the IMF had explicitly called on Algerian authorities to replace Law No. 84-17 with an organic law that would "specify and clarify the conditions governing recourse to the special Treasury accounts" (IMF, 2005, p. 28).

Yet the fundamental empirical question remains open: have these legislative reforms effectively restructured the financing of STAs in favour of own-resources? It is precisely this question that the present study seeks to address through a rigorous analysis of financing indicators over the period 2021–2026.

1.1 Research Problem: From this standpoint, and with a view to empirically assessing the effective impact of this reform on the financing structure of Special Treasury Accounts, the study's central research problem is formulated as follows: To what extent has Organic Law No. 18-15 contributed to restructuring the financing mechanisms of Special Treasury Accounts in Algeria over the period 2021–2026, and has it effectively reduced the dominance of general budget appropriations in favour of dedicated own-resources?.

1.2 Research Hypothesis: Despite the structural reforms introduced by Organic Law No. 18-15, the financing structure of Special Treasury Accounts continues to be characterised by the dominance of general budget appropriations over own-resources, reflecting the persistence of structural patterns inherited from the Law No. 84-17 era, notwithstanding the change in the legislative framework.

1.3 Research Methodology: The study employs a descriptive-analytical approach for the examination of the legal and institutional framework, combined with a quantitative-statistical method for the processing of data drawn from annual Finance Laws and Court of Accounts reports for the period 2021–2026, supplemented by international organisation reports and peer-reviewed academic studies as supporting references. The study is structured around two main parts: Part One addresses the theoretical and legal framework governing STAs, while Part Two is devoted to a quantitative analytical examination of the evolution of their financing structure over the period 2021–2026.

2. Legal and Theoretical Framework of Special Treasury Accounts

2.1 The Legal Foundation of Special Treasury Accounts and Reform Requirements

The Algerian budgetary system rests upon a set of classical public finance principles, foremost among which is the non-assignment principle, which requires that all state revenues flow into a single general fund to finance all public expenditures without distinction, thereby enshrining the unity of the public treasury and preventing the fragmentation that weakens parliamentary oversight. The Algerian legislature explicitly codified this principle in Article 8, paragraph 1, of Law No. 84-

17, which stipulates: "No revenue may be earmarked to cover a specific expenditure; state resources shall be used to cover general budget expenditures without distinction." (Article 8, §1, Law No. 84-17, 1984)

However, the same legislature authorised a departure from this principle in the second paragraph of the same article, permitting the earmarking of specific resources to cover designated expenditures — a provision that constitutes the direct constitutional basis for the existence of Special Treasury Accounts. The relevant text reads: "Nevertheless, a finance law may expressly provide for the earmarking of resources to cover certain expenditures; such operations shall take, depending on the case, the following forms: annexed budgets, special treasury accounts, or special accounting procedures within the general budget." (Article 8, §2, Law No. 84-17, 1984)

This text reveals that Special Treasury Accounts are not an independent technical innovation, but rather a codified exception to the unified budget principle, deriving their constitutional legitimacy from an explicit authorisation granted by the finance law rather than from any discretionary administrative act.

Having established the foundational framework for this exception, Article 49 of the same law provided a procedural and functional definition of Special Treasury Accounts, specifying the nature of operations recorded therein and the conditions governing their financing: "Special allocation accounts shall record operations financed by specific own-resources pursuant to a provision in the finance law; the resources of special allocation accounts may be supplemented by an appropriation from the general budget of the State within the limits set by the finance law." (Article 49, Law No. 84-17, 1984)

A textual analysis of Article 49 reveals three structural elements that define the legal identity of these accounts:

a) The Requirement of Own-Resources as the Primary Financing Source: The legislature required that operations recorded in these accounts be financed by specific own-resources distinct from general state revenues, thereby differentiating them fundamentally from general budget line items. However, this substantive requirement lacked any effective enforcement mechanism under Law No. 84-17, leading to a complete inversion of the accounts' original rationale in practice. The IMF's Report on Fiscal Transparency documented this structural deviation, establishing that: "Contradicting their initial purpose, these accounts are in fact mostly financed by appropriations from the general budget." (IMF, 2005, p. 11). In paragraph 15 of the same report, the IMF explicitly classified these accounts among the instruments enabling circumvention of core budgetary principles, confirming that: "STA transactions are subject to special terms and are barely subject to annual budget constraints. Envisaged in Law No. 84-17 as a means of getting round the

annuality principle — the appropriations can be carried forward — or the principle that revenue cannot be earmarked for expenditures." (IMF, 2005, p. 9) These accounts thus transformed from instruments of own-resource earmarking into parallel channels for deploying budget appropriations outside the ordinary framework of parliamentary scrutiny — a deep structural deviation that cannot be attributed to incidental implementation failures alone.

b) The Requirement of Explicit Legislative Authorisation: The legislature expressly required that a "provision in the finance law" be enacted before any account could be opened, meaning that the creation of these accounts demands explicit legislative authorisation and cannot be effected by administrative decision or ministerial instruction alone. The IMF report further noted that Law No. 84-17 required a complete list of these accounts to be annexed to the draft finance law, as provided under Article 68, yet this requirement was systematically disregarded in practice: "Contradicting Article 68 of Law No. 84-17, no information is published on special Treasury account transactions." (IMF, 2005, p. 13)

c) The Problem of Uncapped Supplementary Financing from the General Budget: While Article 49 permitted the supplementation of special account resources with a share from the general budget, it referred the determination of that share's ceiling to the finance law itself without any prior constraint, effectively enabling unlimited supplementary financing. The IMF report captured this mechanism with precision, noting that: "Special accounts for earmarked funds, of which there were 60 in 2004, are often used to circumvent the prohibition on carrying forward general budget appropriations. Contradicting their initial purpose, these accounts are in fact mostly financed by appropriations from the general budget." (IMF, 2005, p. 11)

The report went beyond mere observation to call explicitly for urgent reform, recommending that: "Recourse to special accounts for earmarked funds primarily funded by grants from the general budget should be avoided. Expenditure and overdraft ceilings should be specified in the budget law for each of the special accounts." (IMF, 2005, p. 27)

This structural anomaly persisted for two full decades without substantive reform, demonstrating that the dysfunction stemmed not from an absence of legal norms but from a lack of enforcement will and the weakness of compliance mechanisms. It was precisely this entrenched structural deficiency that Organic Law No. 18-15 sought to address at its roots — a matter to be examined in the second section of this part.

2.2 Special Allocation Accounts under Organic Law No. 18-15: From Legislative Reform to Programmatic Architecture

Prior to the enactment of Organic Law No. 18-15, Special Allocation Accounts underwent an uncontrolled expansion, reaching 73 accounts in 2019 as a result of accumulated budgetary practice. Academic scholars characterised these accounts as "black boxes" owing to their lack of transparency, weak parliamentary oversight, and systematic exclusion from budget settlement laws. The exceptional flexibility they enjoyed transformed them into the government's preferred instrument for implementing public policies outside the ordinary oversight framework of the general budget, constituting a manifest violation of the principles of budgetary unity and universality. Recent academic studies confirmed the continued dominance of state budget transfers in financing these accounts at rates exceeding 85%, alongside notably low appropriation utilisation rates that adversely affected their economic effectiveness.

Organic Law No. 18-15 of September 2, 2018, on Finance Laws, represented a legislative rupture with this dysfunctional reality. Article 50 of the law addressed the nature of Special Allocation Accounts and established a new regime grounded in transparency and performance, providing as follows: "Special allocation accounts shall set out operations financed, pursuant to a provision in the finance law, by own-resources that are by their nature directly related to the expenditures concerned. No revenue may be assigned to a special treasury account except by virtue of a provision in the finance law. Special allocation accounts shall also be the subject of a work programme drawn up by the authorising officers, specifying for each account the intended objectives and the timelines for their achievement. Own-resources of a special allocation account may be supplemented by an appropriation recorded in the general budget of the State, within the limits set by the finance law." (Article 50, Organic Law No. 18-15, 2018)

The text of Article 50 contains four substantive legislative components, each addressing a specific dysfunction of the preceding period:

a) The Requirement of a Direct Causal Relationship Between Resources and Expenditures

The text requires that own-resources be "directly related to the expenditures concerned", thereby enshrining the principle of justified earmarking and closing the door to accounts lacking a defined causal link between revenue and expenditure — the fundamental structural deficiency documented by the IMF's fiscal transparency report in 2005.

b) The Parliamentary Monopoly Over Earmarking Authority

The article expressly requires that no revenue be assigned to these accounts "except by virtue of a provision in the finance law", restoring parliament to its legitimate oversight role and ending the practice of opening accounts outside the legislative process.

c) The Mandatory Work Programme and Performance-Based Management

The text creates a new obligation absent under Law No. 84-17: the requirement for authorising officers to prepare a work programme specifying "the intended objectives and the timelines for their achievement". This transforms these accounts from repositories of funds with undetermined destinations into performance instruments bound by measurable and auditable results.

d) The Codification and Capping of Supplementary Financing from the General Budget

Organic Law No. 18-15 established an explicit ceiling for supplementary financing from the general budget, not to exceed 10% of own-resources collected during the preceding financial year. This codification enshrines the principle of structural self-sufficiency for these accounts and prevents the uncontrolled general budget transfers that characterised the Law No. 84-17 era. It is noteworthy that this ceiling constitutes a direct legislative response to the IMF's explicit recommendation issued as early as 2004, which called on Algerian authorities to ensure that: "Recourse to special accounts for earmarked funds primarily funded by grants from the general budget should be avoided. Expenditure and overdraft ceilings should be specified in the budget law for each of the special accounts." (IMF, 2005, p. 27)

2.3 Programmatic Position of Special Allocation Accounts Within the Appropriations Framework

In the context of implementing the new budgetary reform that entered into force on 1 January 2023, the Ministry of Finance issued Circular No. 6112 dated 17 August 2022, which set out the conditions and modalities for managing Special Allocation Accounts within the activity-based and economic-nature classification framework. This circular constitutes the primary implementing instrument translating the provisions of Article 50 of Organic Law No. 18-15 into binding operational procedures for all authorising officers.

Under this new framework, appropriations allocated to Special Allocation Accounts are opened in the form of commitment authorisations (CA) and payment appropriations (PA), placed at the disposal of authorising officers according to one of the following two programmatic models:

Model One — Creation of an Independent Programme: Where the operations financed through a Special Allocation Account require — by virtue of their significance and specificity — the creation of a separate programme, Circular No. 6112 stipulates: "Each special allocation account shall be

treated as a programme attached to a given programme portfolio. The programme of a special allocation account shall be divided into sub-programmes for the allocation of appropriations according to assigned tasks. Like a general budget programme, it shall also be subdivided at the operational level by activity and sub-activity where appropriate." (Ministry of Finance, Circular No. 6112, 17 August 2022) The same circular further specifies that: "Appropriations of a special allocation account shall also be subject to classification by the economic nature of expenditure."

Model Two — Attachment to an Existing Programme: Where the operations financed through a Special Allocation Account can be accommodated within an existing programme, Circular No. 6112 establishes the following programmatic distinction: "It is necessary to distinguish within the programme framework between the sub-programme financed from the general budget of the State (GBS) and the sub-programme financed from the special allocation account (SAA). Each special allocation account shall be treated as a sub-programme attached to a defined programme portfolio, subdivided into activities and sub-activities where appropriate." (Ministry of Finance, Circular No. 6112, 17 August 2022)

In both models, the work programme remains the central pillar of this programmatic architecture. Circular No. 6112 states that: "In all cases, the special allocation account shall be the subject of a work programme drawn up by the principal authorising officer, within the framework of a management dialogue with all relevant actors, in accordance with a performance approach, specifying the intended objectives and the implementation periods. The work programme of the special allocation account must be defined to respond to the objectives set out in the sectoral policy. Authorising officers shall be defined through the legislative and/or regulatory texts pertaining to the said accounts." (Ministry of Finance, Circular No. 6112, 17 August 2022)

It is apparent from the foregoing that Organic Law No. 18-15 and its implementing Circular No. 6112, taken together, did not merely address the legislative shortcomings documented by the IMF in 2005 — they established an integrated programmatic architecture that repositions Special Allocation Accounts as instruments of governance and performance rather than conduits for parallel expenditure. Whether this normative ambition has been effectively translated into measurable transformations in the financing structure of these accounts is, however, an empirical question that demands rigorous quantitative analysis — the subject of the second part of this study

3. Analytical Study of the Status of Special Allocation Accounts for the Period 2021–2026

3.1 The Status of Special Allocation Accounts Following Budgetary Reform

The Finance Law for the year 2021 (Law No. 20-16 of 31 December 2020) represented the first organised legislative wave aimed at rationalising the Special Allocation Accounts framework, as

Article 167 thereof mandated the compulsory closure of six (06) accounts by 31 December 2021, namely: 302-038, 302-089, 302-116, 302-138, 302-142, and 302-150, with the transfer of their balances to the Treasury Results Account. This approach was accompanied by the amendment of three (03) active accounts, with no new accounts being created, lending this phase an exclusively anticipatory reform character. However, implementation of these closures proved only partial, as subsequent data revealed that accounts 302-038 and 302-142 had not been effectively closed by 31/12/2021 as required by law, constituting a manifest violation of the principle of separation of financial years (APLRB, 2022).

The Finance Law for the year 2022 (Official Gazette, No. 84, 30 December 2021) then deepened this reform trajectory in a more expansive and ambitious manner, encompassing three levels of intervention simultaneously: opening, amendment, and collective closure. On the opening front, a single account was created — No. 302-051, entitled "Fund for the Allocation of Fees Assigned to Audiovisual Institutions" — under Article 181, drawing its resources from levies collected on radio and television broadcasting equipment and fees on satellite reception dishes, with the Minister responsible for communications designated as authorising officer. On the amendment front, Articles 177 and 184 affected four (04) active accounts: 302-020, 302-069, 302-096, and 302-145.

The most significant feature of this law, however, was the collective closure wave provided for under Articles 179 and 183, which targeted eleven (11) accounts simultaneously — the largest liquidation wave in the history of this framework. Actual implementation resulted in the closure of only nine (09) accounts, with total credit balances amounting to DZD 559,387,163,128.58, distributed as follows:

Table 1. Effectively Closed Special Allocation Accounts and Their Credit Balances as at 31/12/2022

Account No.	Account Title	Credit Balance (DZD)
302-041	Transport Cost Compensation Fund	900,577,096.95
302-050	National Housing Fund	60,100,872,159.32
302-069	National Solidarity and Alimony Fund	39,403,942,838.24
302-087	Youth Employment Support Fund	891,109.76
302-131	Energy Management and Renewable Energy Fund	272,686,057,817.20
302-137	National Investment Support Fund for Electricity and Gas	94,935,326,841.06
302-139	National Agricultural Development Fund	1,711,336,125.81
302-140	National Rural Development Fund	82,862,380,573.60
302-151	Fisheries Development Assistance Fund	6,785,778,566.64
Total		559,387,163,128.58

Source: Central Accounting Agency of the Treasury (APLRB), Annual Report 2022.

Beyond these closures, two accounts remained outside the scope of actual liquidation despite the expiry of their legal deadline: 302-138 "Cancer Control Fund" recorded a credit balance of DZD 66,277,898,638.60 as at 31/12/2022, and continued to expand for strategic reasons linked to the national financing of cancer treatment. 302-150 "Start-up Support Fund" likewise remained effectively outside the liquidation process, constituting a manifest violation of Articles 167 and 183 of the Finance Laws of 2021 and 2022 respectively (APLRB, 2022). Taken together, this wave produced a sharp decline in the number of active Special Allocation Accounts, from 58 accounts in 2021 to only 28 accounts in 2022 — a reduction of -51.7% — before further declining to stabilise at 20 accounts in 2023 following the completion of the liquidation of overdue accounts.

Once the fundamental architecture of reform had been consolidated, the period 2024–2026 witnessed a shift in the logic of legislative intervention, as the government transitioned from a trajectory of liquidation and reduction to one of institutional expansion. The Finance Law for the year 2025 (Law No. 24-08 of 24 November 2024) provided for the simultaneous creation of four (04) new accounts: 302-155 "National Solidarity and Development Support Fund", 302-156 "Written Press and Audiovisual Media Support Fund", 302-157 "National Fund for the Development of the Film Industry", and 302-158 "Fund for Assistance to Victims of Human Trafficking". All four accounts commenced operations with a zero balance, collectively reflecting a strategic orientation towards diversifying off-budget financing instruments across the sectors of social solidarity, media, culture, and human rights (Official Gazette, No. 84, 2024).

In contrast to its predecessor, the Finance Law for the year 2026 (Law No. 25-17 of 14 December 2025) adopted a more measured approach, introducing no new account openings or closures, and confining itself to operational amendments affecting four (04) active accounts — including an extension of the financing timelines applicable to account 302-145, and a revision of the revenue distribution rules for account 302-020 to accommodate the evolving financing requirements of local authorities. This approach reflects a maturation in the management of the framework and a structural stabilisation of its architecture following years of cumulative correction (Official Gazette, No. 88, 2025).

4. Analysis of the Financing Structure of Special Allocation Accounts (2019–2022)

Under the provisions of Article 50 of Organic Law No. 18-15, Special Allocation Accounts are principally expected to be financed by their own specific resources, with the general state budget intervening only on a supplementary basis not exceeding 10% of the resources collected during the preceding financial year. However, an analysis of actual data for the period 2019–2022 reveals a complete inversion of this equation: budget appropriations have become the dominant source of financing, accounting for more than 92% of total funding in 2022, while own-resources have

receded to marginal levels of no more than 7.92%. Table 2 below illustrates this structural trend with precision (APLRB, 2022).

Table 2. Financing Structure of Special Allocation Accounts, 2019–2022

(Unit: billion DZD)

Item	2019	%	2020	%	2021	%	2022	%
SAA financed from the operating budget	64.773	1.69	118.659	3.18	173.518	4.65	234.199	3.84
SAA financed from the capital budget	643.397	16.83	599.195	15.55	256.180	6.86	315.764	5.17
Sub-total (01)	708.170	18.53	717.854	19.26	429.698	11.50	549.963	9.01
Revenue Regulation Fund (02)	—	—	526.854	14.14	682.104	18.26	2,295.754	37.61
Sub-total (03)	708.170	18.53	1,244.708	33.40	1,111.802	29.77	2,845.717	46.62
Programme accounts (302-145) financed from the capital budget (04)	2,541.835	66.51	2,013.493	54.03	2,248.498	60.20	2,774.974	45.46
Total (05)	3,250.005	85.04	3,258.201	87.44	3,360.300	89.96	5,620.691	92.08
Own-resources (06)	571.931	14.96	468.173	12.56	374.916	10.03	483.401	7.92
Grand Total	3,821.936	100	3,726.374	100	3,735.216	100	6,104.092	100

Source: Central Accounting Agency of the Treasury (APLRB), General Balance Report, 2022.

These data reveal a clear structural trend: the share of own-resources declined from 14.96% in 2019 to only 7.92% in 2022, a reduction of 7 percentage points over four years. Yet even more significant than this figure in isolation is the fact that the legal ceiling on supplementary budget financing, as established by Article 50 of Organic Law No. 18-15, must not exceed 10% of resources collected in the preceding year, whereas the actual share of state budget financing reached 92.08% in 2022 — nine times the legally permissible threshold. This reality does not reflect a merely incidental implementation shortcoming; rather, it reveals the persistence of the legislative logic of Law No. 84-17 despite its formal repeal, as these accounts continue to function as a hidden extension of the general budget rather than instruments of independent, self-financed expenditure.

To understand this deviation in depth and establish its connection to the central research question, two principal components warrant detailed examination, as they account for the pronounced inflation observed in budget-side financing during 2022 specifically. The first component concerns operating budget appropriations, which reached DZD 234.109 billion — an increase of +34.97% compared to 2021. Table 3 reveals a near-total concentration of these appropriations in a single account, namely 302-020, which absorbed DZD 229.170 billion, equivalent to 97.7% of the total. This inflation is attributable to the state's assumption of the financial impact of salary increases in local authorities, Ramadan solidarity operations, coverage of tax assessment shortfalls, and the health-related consequences of the COVID-19 pandemic (APLRB, 2022).

Table 3. Distribution of Operating Budget Appropriations to Special Allocation Accounts, 2022

(Unit: billion DZD)

Account No.	Account Title	Appropriations from the Operating Budget
302-020/004	Solidarity and Guarantee Fund for Local Authorities	229.170
302-041/001	Transport Cost Compensation Fund	1.000
302-069/002	National Solidarity and Alimony Fund	3.439
302-148/001	National Fund for Athlete Preparation for the Mediterranean Games — Oran 2022	0.500
Total		234.109

Source: Central Accounting Agency of the Treasury (APLRB), General Balance Report, 2022.

From the perspective of this study's research question, this extreme concentration in a single account raises a fundamental question: can account 302-020 genuinely be regarded as an instrument for earmarking specific own-resources in accordance with the requirements of Article 50, or has it in effect been converted into an additional channel for transferring budget appropriations to local authorities outside the framework of the Local Authorities Code and the Organic Law on Finance Laws? The answer to this question directly revisits the principle of justified earmarking established by Article 50 — a principle that lies at the very heart of the problem this study seeks to examine.

The second component concerns capital budget appropriations allocated to Special Allocation Accounts outside the programme account 302-145, which amounted to DZD 315.764 billion in 2022 — a decline of DZD -63.698 billion (-16.79%) compared to 2021. This reduction is directly linked to the closure of three accounts under the collective liquidation wave, whose combined appropriations totalled DZD 40.338 billion as detailed in Table 4. Crucially, this analysis indicates that the bulk of the decline in capital budget appropriations was concentrated in accounts that had ceased to operate, rather than reflecting a deliberate structural rationalisation of financing. This implies that the reform of the financing structure was not, in itself, an explicit legislative objective, but rather an incidental outcome of the collective closure operations (APLRB, 2022).

Table 4. Capital Budget Appropriations to Closed Accounts in 2022

(Unit: billion DZD)

Account No.	Account Title	Capital Budget Appropriations
302-050	National Housing Fund	11.611
302-137	National Fund for Electricity and Gas Distribution Support	13.347
302-140	National Agricultural Development Fund	15.380
Total		40.338

Source: Central Accounting Agency of the Treasury (APLRB), General Balance Report, 2022.

The combined analysis of these two components leads to a pivotal conclusion: the legislative reform introduced by Organic Law No. 18-15 has not yet produced a genuine rupture with the entrenched logic of reliance on general budget financing for Special Allocation Accounts. While the law established the requirement of a direct causal relationship between resources and expenditures, and set an explicit ceiling on supplementary financing, actual budgetary practice continues to deploy these accounts as instruments of parallel, budget-financed expenditure. This contradiction between the normative text and operational reality constitutes the structural problem that this study seeks to diagnose and analyse in terms of its underlying causes.

5. Conclusion:

This study departed from a central research question positing that Special Allocation Accounts, despite the profound legislative reform introduced by Organic Law No. 18-15, continue to operate according to a logic that contradicts the purpose for which they were created. The analysis has substantiated this thesis on multiple levels.

With regard to the financing structure, the data revealed the near-total dominance of budget appropriations, which accounted for 92.08% of total financing in 2022, while own-resources receded to a mere 7.92% — nine times the legal ceiling prescribed by Article 50 of Organic Law No. 18-15. With regard to oversight, the accounting observations uncovered material financial discrepancies and delayed closures, pointing to a dysfunction in the enforcement system rather than in the legal text alone. With regard to governance, the transition from budget-dependent financing to self-financed, performance-bound expenditure remains an incomplete process, in the absence of effective parliamentary oversight mechanisms and comprehensive implementing regulations.

Accordingly, the gap between the legislative model and actual budgetary practice cannot be attributed to technical shortcomings alone; it reflects a deeper structural challenge — namely, the persistent use of these accounts as a parallel extension of the general budget under a different institutional form. The true effectiveness of this reform will ultimately be measured by a single criterion: whether Special Allocation Accounts will become genuine instruments of performance-bound, self-financed expenditure as the legislature intended, or whether they will remain parallel channels of public spending. The answer will not emerge from legal texts alone, but from a genuine transformation in the culture of budgetary governance.

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