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	<p align="center"><b>Reforming Public Financial Management in Algeria: Navigating the Transition from Bureaucratic Rationality to New Public Management within the Framework of Organic Law 18-15</b></p>
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<p><b>Keywords</b></p>	<p>Finance, reform, law, management, effectiveness, governance</p>
<p><b>Abstract</b></p> <p>The process of reforming public financial management in Algeria raises the question of whether it is possible to overcome the imbalances inherent in the philosophical and reference framework, which has traditionally been grounded in a Weberian bureaucratic legal rationality adapted to the Algerian context. This reform seeks to shift toward a managerial rationality that embraces the concept of New Public Management, in pursuit of greater effectiveness in managing public affairs in general and public finances in particular. The legal framework governing this process underwent an attempt at reform, embodied in the adoption of Organic Law 18-15 concerning public finance laws. This law was passed as part of the implementation of public financial governance based on performance, effectiveness, economic criteria, and the rationalization of public spending.</p> <p>The challenge of reconciling legal legitimacy with managerial effectiveness in managing public finances in Algeria is closely tied to the nature of the relationships among financial sector actors. This relationship reflects the continued dominance of the executive branch in financial decision-making, weak parliamentary performance, and the lack of effective influence from civil society institutions.</p>	
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## INTRODUCTION:

The reform of public financial management has become a widely accepted priority among politicians, economists, nations, and organizations, given its critical importance in the lives of individuals and societies. Effective management of public funds is increasingly seen as an imperative, driven by the scarcity of resources and rising social demands. As a result, countries are exploring the most effective methods and strategies to

achieve efficient public management and ensure optimal use of public expenditures. This is occurring within a global context where numerous nations are undertaking reforms to their financial systems. These reforms are guided by the concept of financial governance<sup>1</sup>, as endorsed by international financial institutions. Financial governance is viewed as a model for effective management, based on results measured through precise indicators.

These indicators are primarily linked to the reform of public management and the transformation of public institutions to operate in ways similar to private companies. This implies that public administration and the state must follow the same rules and mechanisms that govern private enterprises. In doing so, they are subject to market logic, driven by the need for sound, transparent management<sup>2</sup> and a regulatory framework that defines the relationship between citizens and the administration in a more participatory manner, ensuring accountability, efficiency, and effectiveness. This shift is the key justification behind the reform of public financial management, transitioning from a model based on bureaucratic logic—dominant from independence until the early 1990s—to a managerial approach rooted in the principles and practices of New Public Management (NPM)<sup>3</sup>.

In the context of public financial management reforms initiated in 2001<sup>4</sup> defining the philosophical and reference framework is essential to understanding the primary objectives of this transformation. The project aims to create a new philosophy of public administration management that prioritizes results, combining two distinct cultures: a democratic one based on the active role of elected representatives and a managerial one that grants greater autonomy to managers, enriched by the experiences of industrialized countries. The central challenge lies in reconciling the requirements of New Public Management with the principles of legal accountability. In other words, how can the law and public management be harmonized to lead the reform of Algeria's public financial management framework?

This paper aims to explore this transition between two fundamentally different approaches, each with its own philosophical and reference frameworks. It will begin by examining the framework of public financial management under the traditional bureaucratic legal model, before delving into the characteristics of the managerial approach<sup>5</sup>. This approach proposes a vision for overcoming the crisis in public financial management, moving towards a model that adopts the concept of governance in public financial management, seeking a balance between legal legitimacy and managerial effectiveness within the Algerian context.

The paper is divided into three main sections:

- Reforming Public Financial Management: Between Law and Public Management
- The Intersection of Legal and Managerial Concepts in the Search for Public Financial Governance in Algeria.
- Towards a New Paradigm in Public Financial Management: Effectiveness and Performance as the Core Framework

## **1:-REFORMING PUBLIC FINANCIAL MANAGEMENT: BETWEEN LAW AND PUBLIC MANAGEMENT**

In light of the prevailing global trend among public administrations to enhance the effectiveness of public actions, several reforms have been implemented to improve public sector performance and the quality of services provided by public institutions. These reforms often involve adopting management approaches that emphasize rational management in public administration, moving away from the bureaucratic legal rationalism that defined the welfare state era. However, this shift has faced significant challenges, mainly in the form of strong resistance to abandoning the bureaucratic legal structure of public administration, even as there has been an attempt to incorporate managerial principles such as efficiency, effectiveness, and performance in managing public affairs. This situation reflects a conflict between legal rationality and new public management, with varying degrees of impact across different countries. Two primary perspectives shape this debate: the North American business management approach and the European public administration perspective, particularly the French model of public service. In this context, Algeria is one of the countries that aligns with the European perspective on public administration, while adding its own unique Algerian approach.

Law and public management represent distinct reference systems. The law focuses on regulating behavior and procedures, while management emphasizes the need for effectiveness, relying on performance and results. Thus," they form separate normative frameworks: one grounded in legal principles with inherent force, and the other in managerial principles, which are more practical, with the validity of their rules depending on the results they produce". However, the crisis in public management has necessitated the integration of public management principles and practices into the legal frameworks governing public administration, particularly in the area of public financial management

## 1.1- GOALS AND OBJECTIVES: FROM PUBLIC INTEREST TO THE PURSUIT OF EFFICIENCY

The issue of the relationship between law and public management arises first at the level of goals, and second, at the level of organizational methods, styles, and work practices, with a particular focus on the reality of public financial management in Algeria. This is due to the fact that each country has its own unique characteristics, shaped by its historical, cultural, economic, and political context.

### 1.1.1.- THE LEGAL FRAMEWORK OF PUBLIC MANAGEMENT

The philosophical and ethical framework for public management, viewed through the lens of legal rationality, is anchored in two foundational concepts<sup>7</sup>:

**-The Public Interest:** This concept serves as the central pillar around which the traditional model of public administration revolves. Public administration, as an entity distinct from the state, plays a crucial role in mediating and balancing competing social interests. Public management, therefore, is understood as the stewardship of the public interest and the exercise of public authority through governmental institutions.

**-Public Service:** The second cornerstone of traditional public management refers to the broad spectrum of activities for which the government assumes responsibility, both in terms of performance and oversight. This concept places the state at the core, granting it the authority to determine whether an activity aligns with the criteria for public service. Consequently, the notion of public service must inherently serve the public interest.

In this framework, the law provides legitimacy to administrative actions, forming a foundational equation between public authority, public service, and the public interest. However, this legitimizing mechanism has faced significant challenges, particularly as the distinctions between public and private systems have become more pronounced. The crisis in public management, under the traditional model, has prompted critiques aimed primarily at the law, which historically has been the core of bureaucratic regulation and a key function of state intervention<sup>8</sup>. In this context, "Governance proponents argue that the state is no longer the exclusive source of legal standards, that central regulation and control under the law has become impossible, and that official legitimacy is no longer capable of asserting itself as the sole form of social control and justice."<sup>9</sup>

### 1.1.2 THE MANAGERIAL PERSPECTIVE ON PUBLIC FINANCIAL MANAGEMENT

Due to the shortcomings of traditional public financial management, the inability of the legally grounded approach to adapt to the transformations driven by globalization and the declining role of the state has come to the forefront. This has underscored the need to modernize public financial management practices, offering a renewed interpretation of the concept of the public interest. This shift involves incorporating public management principles into the core of public authority and public service, thereby reshaping the philosophical framework of public management from a legal standpoint.

The managerial approach to public financial management proposes the establishment of a new model grounded in the principles of the new political economy. This model critiques the traditional role of the state and its management, advocating for a managerial perspective that treats public procedures similarly to those of private service agencies, subject to identical standards. It critiques the overconcentration of resources within the public sector, champions privatization through outsourcing and market orientation, and emphasizes economic efficiency via cost-benefit analysis<sup>10</sup>.. Consequently, this approach represents a comprehensive ideological shift, with new public management at its heart. It seeks to empower managers, aiming to enhance performance and achieve tangible results through an emphasis on concepts such as performance, efficiency, and economic effectiveness

**-Performance:** The term performance refers to the extent to which objectives are achieved and resources are used efficiently. It also represents the completion of tasks. "Performance is often presented as a cornerstone of managerial discourse, and in economic logic, the concept of performance relates to rationalization, focusing on economic performance in improving the effectiveness of public organizations, relying on evaluation models that adopt a positive relationship between managerial practices and performance indicators, including productivity and quality."<sup>11</sup>.

**-Effectiveness:** The concept of effectiveness in the public sector, within the managerial approach, pertains to the alignment between established objectives and the outcomes attained. It is defined as the relationship between actual results and anticipated outcomes, typically measured by the deviation from the planned targets<sup>12</sup>. Effectiveness thus reflects the extent to which predetermined goals are successfully achieved

**-Efficiency:** In the managerial approach, efficiency is closely tied to maximizing value while minimizing costs. Public organizations aim to optimize the use of available resources to achieve their objectives, focusing on maximizing outputs, reducing expenses, and enhancing the relationship between inputs and outcomes. "Efficiency refers to the ability to accomplish a task with fewer resources, where an efficient activity is one that incurs the least possible cost."<sup>13</sup>.

### 1.1.3. THE REALITY OF PUBLIC FINANCIAL MANAGEMENT IN ALGERIA

Public financial management in Algeria has historically followed a traditional, legally-driven bureaucratic model, with Law 84-17<sup>14</sup> serving as its foundational reference and guiding philosophy. This framework is rooted in two core principles: first, the public interest and the provision of public services; second, the legal structure of public administration, as outlined in administrative law and the shared system of public services; and third, a bureaucratic rationality and monopolistic system<sup>15</sup>.

This approach is exemplified by its reliance on a Weberian legal model, marked by an imbalance of power between the executive and legislative branches in budget management. In this system, the executive exerts dominant control, creating a closed process for the preparation and execution of the state's general budget. The legislature focused on ensuring safeguards to protect public funds from embezzlement, fraud, and waste. However, despite the proliferation of laws and regulations designed to achieve these goals, they have not delivered the intended results<sup>16</sup>. Additionally, the public accounting system suffered from a lack of clarity and transparency, prioritizing procedural correctness over tangible outcomes that would ensure effective public spending<sup>17</sup>.

As a result, the system became dominated by a means-oriented logic, focused on securing larger budget allocations without scrutinizing the relevance or substance of the tasks, objectives, or expected outcomes. This disconnect is evident in the budgetary frameworks and the structure of public expenditures, which fail to meet the economic needs necessary for efficient and impactful public financial management. In response to the multifaceted crises of the late 20th century, including challenges in public financial management, Algeria, like many developing nations, sought to implement reforms. Under pressure from international financial institutions, the country adopted a more managerial approach, aiming to merge elements of both traditional and modern frameworks. This shift introduced performance-based concepts, effectiveness, and results, while striving to uphold the principles of public interest and the provision of public services.

## 2- THE CONVERGENCE OF LEGAL AND MANAGERIAL CONCEPTS IN THE PURSUIT OF PUBLIC FINANCIAL GOVERNANCE IN ALGERIA

Efforts to transition public financial management in Algeria toward a managerial approach<sup>18</sup>, moving beyond the traditional bureaucratic legal framework, have raised critical questions regarding the relationship between the principles of New Public Management (NPM) and the foundational reference and philosophical framework of public management, which is grounded in public authority, the public interest, and public service.

### 2.1- THE EVOLVING REFERENCE AND PHILOSOPHICAL FRAMEWORK OF PUBLIC MANAGEMENT IN ALGERIA

The concept of public authority is inherently linked to the dominance of the state, which stands as the sole source of law, bearing the exclusive responsibility for issuing binding regulations and ensuring compliance through coercive means. The law, in this context, reflects the state's core power, with administrative law governing public management and imbuing it with the essence of public authority<sup>19</sup>. "Public authority has been central to the roles the state plays, aimed at achieving economic growth and political stability. However, the performance of the public sector, marked by its authoritarian nature, has often been underwhelming, particularly following the failure of traditional public service management."<sup>20</sup>.

The inability of public institutions to deliver satisfactory services to citizens, coupled with the growing budget deficits needed to finance these services, has highlighted the crisis in public management. This crisis has led to calls for reform, with initiatives focused on overcoming these challenges and driving state-led transformation.<sup>21</sup>.

### **2.1.1 THE CRISIS OF PUBLIC FINANCIAL MANAGEMENT**

In an effort to address the ongoing crisis, there have been attempts to transfer principles from private sector management to public administration, reflecting a desire to enhance effectiveness and to base the legitimacy of administrative processes on the measurable success of their outcomes. In this context, the traditional power of the sovereign state is no longer the primary justification for administrative intervention. Instead, the focus has shifted to the ability of public authority to align declared objectives with actual results. While private sector management focuses on productivity and profit, public management aims to achieve performance with the ultimate goal of improving public service delivery.

Public service serves as the third ethical and philosophical reference point upon which public management in Algeria is grounded. It has become the central, unifying principle for all public interventions, as "public management exists solely within the boundaries of public service and for the benefit of public service."<sup>22</sup> In the context of reform policies, particularly following the 1988 changes, the legislator sought to challenge the dominance of the public sector by enacting the Guiding Law for Public Economic Enterprises<sup>23</sup>. This law addressed the debate about whether public services and the public sector could be reconciled within a "socialist state," acknowledging that while there are shared elements, they do not possess identical scope nor function as a unified entity<sup>24</sup>.

Moreover, the concept of public service is intricately tied to the realization of the public interest, which justifies its existence and operational framework. It forms a key element of the philosophical and reference framework for public management in Algeria, encompassing all aspects of economic and social activities provided by the state<sup>25</sup>. As such, the concept of public service is dynamic, evolving, and comprehensive, as it reflects the dominant philosophical ideologies of any given era and context. This flexibility in the concept has allowed it to adapt over time and in different locations, including in Algeria<sup>26</sup>.

However, this flexibility has not been without criticism. The administration has frequently invoked the public interest to legitimize its actions and secure the support of citizens. Yet, given the persistent failure of public administration to effectively manage public affairs, the very notion of the public interest has come under scrutiny.

### **2.1.2 FROM LEGAL COMPLIANCE TO THE PURSUIT OF PERFORMANCE AND RESULTS**

The failure of public management in Algeria to achieve its intended objectives, due to a variety of factors, prompted the adoption of structural reforms driven by both internal motivations and external pressures from financial institutions. These reforms led to the significant privatization of parts of the public sector, distancing them from the traditional notions of public service and the public interest. The attempt to implement New Public Management (NPM) principles contributed to a shift in the legitimacy of public administration and public financial management, transitioning from a formal, externally derived legitimacy rooted in legal-political frameworks to a legitimacy based on performance outcomes. This new form of legitimacy is defined by the results achieved and the ability of administrators to effectively manage resources in order to optimize the relationship between expenditures and objectives<sup>27</sup>.

This shift highlights how the traditional bureaucratic and legal regulatory framework for managing public finances has become outdated, unable to adapt to both internal reforms and external pressures. Core principles such as public interest and public service now face legitimacy challenges, particularly as demands for measurable results take precedence. Public action is increasingly evaluated based on tangible outcomes rather than abstract ideals of service.

Moreover, several criticisms have emerged regarding the concept of public service within the context of the transition to NPM principles. While public service once provided an ethical foundation for governance, it often led to management characterized by idealism and exaggeration. The inefficacy and poor performance of public administration in Algeria revealed that this ideal, promoted during the welfare state era, had become more of a legitimizing myth than a practical framework for governance<sup>28</sup>. As the limitations of this concept have become more apparent, there has been a growing demand for reforms centered on effectiveness, performance, and results. This shift reflects the pressing need to modernize public sector management, incorporating private sector management practices such as contracting, in order to achieve more effective governance and deliver tangible results.

### **3-TOWARDS A NEW PARADIGM IN PUBLIC FINANCIAL MANAGEMENT: EFFECTIVENESS AND PERFORMANCE AS THE CORE FRAMEWORK**

The multidimensional crisis that Algeria faced at the end of the 1980s prompted a search for solutions through a series of internally-driven reforms and numerous externally-imposed measures. The primary objective of these reforms was to restructure the state through more rational public management, focusing on optimizing public spending and improving the mechanisms for allocating public funds. Achieving these goals became a central priority for policymakers, economists, legal experts, and managers across both the public and private sectors, as it was intrinsically linked to the choices of society and the well-being of future generations.

In this context, reforming the legal framework for public financial management became imperative. This reform process included revisiting key laws governing financial and budgetary management<sup>29</sup>, such as the 84-17 Framework Law on public finance laws. These laws had become increasingly outdated, failing to reflect the evolving economic, financial, and social realities of the country, as well as the international shifts in public financial management practices.

#### **3.1.1 THE ORGANIC LAW 18-15 ON PUBLIC FINANCE LAWS AS A MECHANISM FOR MODERNIZING PUBLIC MANAGEMENT**

The primary objective behind the enactment of Organic Law 18-15<sup>30</sup>, concerning public finance laws, was not only to align it with the constitutional framework<sup>31</sup> but also to implement significant reforms in public financial management. This reform is part of a broader global trend aimed at modernizing public finance systems, which began in the Organization for Economic Co-operation and Development (OECD) countries and has since spread worldwide. Key examples of such reforms include France's adoption of the Organic Law on Public Finance (LOLF) in 2001, effective in 2006; Morocco's Regulatory Law 130.13 in 2013, implemented in 2015; and Tunisia's Budgetary Framework Law in 2019<sup>32</sup>.

This international context underscores the global momentum toward reforms in public finance management, driven by the need for measurable results and improved performance, with the ultimate goal of ensuring the effectiveness of public spending.

Organic Law No 18-15 outlines the general framework within which public finance laws are structured, along with the processes involved in their preparation, approval, and execution<sup>33</sup>. It sets the management framework for the state's finances and establishes the principles and regulations governing public finance, state accounts, and oversight mechanisms.

Through this law, the legislator sought to bring about a fundamental shift in the approach to public finance laws. Moving away from the previous expenditure-based budgeting approach defined by Law 84-17,

Organic Law 18-15 introduces a focus on performance-based budgeting. The aim is to direct the budget towards achieving specific, measurable outcomes based on clearly defined objectives.

The primary goals of Organic Law 18-15 are

**- Reforming the Public Management Framework with a Focus on Results**

Improving public financial management, ensuring its effectiveness, and controlling public spending have driven governments worldwide to adopt methods for managing their budgets based on principles commonly used in the private sector, particularly through the use of performance indicators to guide revenues and expenditures.

In this context, Article 2 of Organic Law No 18-15 mandates the adoption of a results-oriented management approach, beginning with clear and specific objectives aligned with the goals of the public interest. These objectives are subject to evaluation<sup>34</sup>, ensuring that public expenditure is directly linked to achieving results. This approach shifts public spending from a means-based logic, as outlined in Law 84-17, to an outcome-focused approach. The aim is to enhance the effectiveness and performance of public policies while improving the quality of public services provided to citizens.

This new approach, grounded in an economic perspective, will also reinforce the role of the finance law as a key tool for implementing public policy. It aims to improve alignment between sectoral strategies while maintaining the financial balance of the state. This will be achieved through the adoption of an annual medium-term budget framework, which can be reviewed by the government during the preparation of the finance law each year<sup>35</sup>.

This medium-term framework allows for the comparison of financial indicators with the standard benchmarks set out in the government's approved plan, helping to identify areas of success or failure for each program by comparing, measuring, and evaluating results

**- Enhancing Transparency in Budgetary Information**

Enhancing financial transparency is a fundamental component of effective public finance management and accountability. This focus is increasingly emphasized by international financial institutions, which stress the importance of continuously improving frameworks and guidelines that support financial transparency. In particular, public financial transparency—especially regarding the budget—is intricately linked to the availability, reliability, and accessibility of information related to various types of expenditures and revenues. This includes ensuring the timely dissemination of accurate data to all relevant stakeholders<sup>36</sup>.

In this context, Organic Law No 18-15 was introduced to facilitate greater transparency by requiring the provision of various reports and explanatory annexes. These reports enable members of parliament, as representatives of the people, to actively participate in the financial decision-making process, as well as in the monitoring and execution of public finance policies. This requirement is addressed in Articles 72, 75, 76, and 87 of the law.

The law mandates that the government submit several reports at different stages of the annual finance law's preparation, enactment, and execution. This demonstrates the legislator's commitment to making a substantial amount of information accessible to the public and ensuring the involvement of non-governmental actors in the decision-making process. It also reinforces the oversight and accountability of public officials in managing public funds, ensuring that the expected outcomes outlined in the government's action plan are met.

As part of reinforcing the principle of financial transparency, the finance laws themselves govern provisions that directly affect the state's financial resources and obligations<sup>37</sup>. Furthermore, in its first subsection, Organic Law No 18-15 addresses budgetary authorizations in Article 23, specifically stipulating in its third paragraph that any amendments to budget allocations must follow the conditions prescribed by law. This ensures that financial adjustments are made transparently and in strict adherence to the established legal framework.

### **3.1.2. REFORM GRANTING GREATER MANAGERIAL AUTONOMY WITH ENHANCED PERFORMANCE MONITORING**

Organic Law No 18-15 grants manager's greater flexibility in managing public finances by enabling them to make transfers and adjustments to budget allocations within defined procedures. This approach ensures that the intended goals for each program are not fundamentally compromised while maintaining the necessary oversight and accountability.

Article 33 of the law outlines the process for making financial transfers or reallocations during the fiscal year, particularly for adjusting the initial distribution of program allocations. The process is as follows:

- **Transfers within the same ministry or public institution:** These can be made via a decree, based on a joint report from the Minister of Finance and the relevant Minister or public institution.
- **Transfers between ministries or public institutions:** These require presidential decrees, supported by joint reports from the Minister of Finance and the relevant Ministers or public institutions.

The law also mandates that such transfers or reallocations must be communicated to Parliament. Notably, the total amount of transfers or reallocations, carried out through decrees within a given year, cannot exceed 20% of the initial financial allocations for each program<sup>38</sup>.

Furthermore, Law 18-15 allows for the carryover of available payment appropriations from one year to the next, but only under exceptional and justified circumstances. This can occur before the end of the supplementary period (by January 31 of the following year). Similarly, payments for investment expenditures in any program can be transferred to the same program, but such transfers cannot exceed 5% of the initial allocation. These transfers are made through a joint decision between the Minister of Finance and the Minister responsible for the concerned sector, as long as they do not disrupt the overall budgetary and financial balance.<sup>39</sup>

While the law provides flexibility in reallocating funds, it also emphasizes that programs must be tied to specific, measurable objectives for which managers are held accountable. These objectives are accompanied by quantitative indicators that assess the effectiveness of public spending and the achievement of these goals.

In line with the law's focus on results-based management, managers are required to report on actual outcomes and are subject to performance monitoring based on clearly defined performance indicators<sup>40</sup>. This ensures that the effectiveness of public spending becomes a central objective, with continuous assessment and reporting on progress<sup>41</sup>.

Additionally, the budget settlement law mandates a ministerial performance report, which outlines the circumstances under which programs were executed and evaluates the extent to which their objectives were met. The monitoring and evaluation of these objectives are carried out using relevant performance indicators<sup>42</sup>.

To further enhance results-based budget management, the law provides for the option to finance public investment projects through contracting or partnerships with private or public entities, either fully or partially. These arrangements must align with medium-term spending frameworks and sectoral programs, ensuring that such collaborations are consistent with broader fiscal policies<sup>43</sup>.

### 3.3.3. THE EFFECTS OF ADOPTING THE MANAGERIAL APPROACH IN PUBLIC FINANCIAL MANAGEMENT

The adoption of Organic Law No. 18-15 on public finance laws is a key component of the structural reforms initiated by Algeria in 2001. These reforms aim to establish the foundations of good governance and align with constitutional provisions regarding public financial management<sup>44</sup>. They are also designed to keep pace with global transformations, particularly the growing trend toward adopting a results-based approach. Through this law, the framers sought to adapt the roles of stakeholders in public financial management to this new, economically-driven approach, which offers an expanded perspective on public finance and budgetary law.

The managerial approach embedded in the law introduces a new model of financial management, characterized by the following key elements:

- **Program-based management:** Programs are treated as distinct entities to be actively managed.

- **Managerial responsibility:** Similar to the private sector, managers are held accountable for their decisions and actions.
- **Accounting and performance indicators:** These mechanisms align with private sector practices and focus on economic principles such as transparency, efficiency, and accountability.

This model moves beyond traditional financial techniques and embraces an economic vision aimed at improving public financial management by ensuring transparency, efficiency, and accountability. The shift represents a significant change in the role of the state, transitioning from a traditional regulatory and controlling function to a more strategic and participatory role in decision-making. This shift also promotes institutional capacity building and policy evaluation. Ultimately, the goal is to achieve greater efficiency and tangible results in public financial management, moving away from the legalistic and technical approach that has historically been prone to inefficiency and corruption in managing public funds.

#### 2.3.2.1. The Need to Adapt the State's Role

As the public financial management system undergoes reform, the state must adapt to new responsibilities and an evolving role. This shift involves moving from being the primary actor to collaborating with other stakeholders in a more interactive and cooperative environment. This change is driven by the global trend toward adopting New Public Management (NPM) principles and a more managerial approach, significantly shaped by neoliberal theory, which blurs the traditional distinction between the public and private sectors.

In this new paradigm, the state is expected to balance public sector goals with management practices commonly found in the private sector when addressing economic and financial challenges. The state is now treated as an economic actor, subject to the same conditions and principles that govern other entities. This means that performance measures and evaluations are now integral, with the state required to compare its resources to the expected outcomes, ensuring efficiency and effectiveness in public financial management<sup>45</sup>.

Thus, the state's intervention in the economy must be economically justified, with a clear social rationale following it. The Organic Financial Law introduces mechanisms to align state interventions with public policies and the responsibilities of public authorities. These include implementing program-based budgeting and holding program managers accountable for their execution<sup>46</sup>.

The process of public policy evaluation has gained increasing attention, particularly in light of new perspectives on the state's role in public administration. This shift is notably reflected in the rise of participatory approaches and the growing adoption of results-oriented management practices. In essence, public policies encompass everything "the government does or does not do."<sup>47</sup> The concept first emerged in the United States, driven by the need to justify public expenditure and lend legitimacy to public actions by ensuring their contribution to the development of effective policies, especially in the context of scarce resources.

#### 2.3.2.2 Adoption of Public Policy Evaluation

The adoption of a results-based management approach compels actors in public financial management—operating within a complex and dynamic society—to implement new mechanisms designed and oriented toward achieving tangible outcomes. In this context, we are witnessing a shift in the legal domain toward an evaluation-based approach, which initially emerged as a tool to measure the effectiveness of public policies. This shift is reflected in the development of evaluation methods aimed at assessing not only the impact of legal norms but also their broader social effects<sup>48</sup>. Consequently, evaluation becomes a key instrument in aligning legal frameworks with the principles of good governance, promoting core elements of New Public Management such as transparency, efficiency, performance, and adaptability—all focused on delivering measurable public policy results<sup>49</sup>.

Moreover, public policy evaluation enables a more accurate assessment of increasingly complex policies, balancing the drive for results with the imperative to maintain the democratic character of public action. This is achieved by equipping citizens with the information they need to evaluate the functioning of public services and the delivery of public goods.

Organic Law No 18-15 seeks to strengthen Parliament's role in the debate over the Finance Law by enhancing the quality and reliability of information provided by the government, revising the timeline for

drafting finance laws, and modifying the process for voting on budget expenditures. This initiative aligns with the broader transition toward results-based management, moving from an input-focused budget to one centered on outcomes. Such a transformation will directly reshape the presentation of the Finance Law by fostering greater transparency, introducing a new expenditure classification system, updating and simplifying budget documents, and ensuring these are accessible to key financial stakeholders—particularly Parliament and civil society<sup>50</sup>.

- **Participation and Informing Public Financial Stakeholders**

The concept of participation refers to the active and meaningful involvement of citizens in all aspects of societal life—economic, social, and political—aimed at advancing the public interest.

In the financial sphere, participation in the budgetary process signifies that citizens hold a political responsibility, which includes the right to shape their collective future by influencing budget allocation decisions and setting priorities for public spending policies that directly impact their lives and living conditions. Given the centrality of the budget process within the broader political governance system, citizen engagement plays a critical role in shaping the content and direction of financial governance<sup>51</sup>.

Amid the ongoing crisis of representative democracy, participatory democracy has emerged as a viable alternative to address the legitimacy deficit of traditional institutions. This alternative introduces the principles of citizen involvement and participatory budgeting as mechanisms for reform. It promotes a model of public financial management that places citizens' needs and preferences at the center of government decision-making. International experiences have demonstrated that civil society often possesses a stronger capacity to identify public priorities and a deeper understanding of the trade-offs confronting policymakers. This has led to growing interest in involving civil society in the budgeting process—a dynamic referred to by Leroy Marc as financial democracy<sup>52</sup>.

However, the introduction and subsequent adoption of Organic Law 18-15, concerning finance laws, occurred without meaningful engagement from key stakeholders—particularly civil society, Parliament, and the political opposition. This lack of a participatory approach risks undermining the law's effectiveness and public acceptance, especially given its broader implications beyond financial regulation, extending to societal choices and the future of upcoming generations. In this regard, citizen participation in the budget process is not merely a procedural formality but a cornerstone for building legitimate and effective financial governance<sup>53</sup>.

Ultimately, the successful adoption of results-based management in Algeria's public financial administration remains contingent on the institutionalization of public policy and financial evaluation.

- **Strengthening Parliament's Evaluative Role in Public Policies under Law 18-15**

Parliament plays a crucial role in shaping public policies through legislation, oversight, and advocating for citizen participation in decisions related to public policy. This process includes the monitoring and evaluation of these policies. With the adoption of a results-based management approach by lawmakers, it is essential for Parliament to evolve from merely overseeing public policies to actively evaluating their effectiveness<sup>54</sup>.

Organic Law 18-15 captures this shift by introducing a new mechanism for allocating financial resources—through programs that are divided into sub-programs and activities, each with specific objectives and indicators. Consequently, the new Finance Law will make public actions subject to thorough evaluation<sup>55</sup>.

Budget systems based on results help institutionalize and expand evaluation frameworks. As Jean-Pierre Camby aptly states, "It's not just about authorizing or approving expenditures and overseeing them; it's about determining the means in relation to the priorities of public action and, ultimately, evaluating them."<sup>56</sup>

This approach is reflected in the legislator's adoption of programs and their sub-components, which are central to the implementation of specific public policies and serve as units for the allocation of financial resources. As such, the Finance Law becomes the foundational tool for evaluating public policies. This evaluation process is reflected in the ministerial performance report, which will be attached annually to the draft budget settlement law<sup>57</sup>.

The purpose of public policy evaluation is to enhance the value of the policy outcomes (the results) being assessed (the program) through a rigorous, credible methodology based on reliable indicators<sup>58</sup>. In this

regard, the legislator has ensured that program evaluations will be carried out through the assessment of ministerial performance reports, measuring the achievement of expected objectives, as tracked by performance indicators.

The reality of Parliament's role in Algeria highlights challenges, including weak legislative output and limited oversight, particularly in the financial sector. These issues stem from the structure of the parliamentary body and its relationship with other branches of government<sup>59</sup>. As a result, Parliament has become more of a chamber for approval, with the executive branch dominating the financial realm due to its superior expertise and capacity compared to the legislative body<sup>60</sup>.

- **Enhancing the Evaluative Role of the court of account**

Through Organic Law No 18-15, the legislator sought to establish a framework for public financial management grounded in results-oriented principles<sup>61</sup>. The certification of state accounts aims to promote management accountability by subjecting state accounts to external audits, similar to the certification of corporate accounts. As a result, the Court of Auditors must transition from merely overseeing compliance to evaluating the effectiveness and efficiency of public actions. It will assess performance based on tasks and programs, the primary units for allocating financial resources. In addition, the Court will support and assist Parliament in exercising oversight over the implementation of the Finance Law and extend its advisory role in evaluating public financial matters.

This approach presents both a challenge and a significant opportunity for the Algerian administration, as only a few countries globally subject their public accounts to certification by an external auditing body. Furthermore, the legal framework governing the Algerian Court of Auditors under the current law does not fully align with international standards for supreme audit institutions, particularly those set by the International Organization of Supreme Audit Institutions (INTOSAI) concerning constitutional norms for external oversight<sup>62</sup>.

Organic Law No 18-15 ensures the availability of methods through which the court of account can assist Parliament in overseeing state financial affairs or other public financial matters. The President of the National People's Assembly or the President of the Council of the Nation may request the Court to review files of national significance. Additionally, the law mandates the Court to attach two reports to the draft budget settlement law: the first, detailing the results of the Finance Law's implementation for the relevant year, with a particular focus on the management of allocated resources and the execution of programs. The second report addresses the certification of state accounts in line with standards of regularity, integrity, and accuracy, accompanied by a report on the investigations conducted by the Court to fulfill this task<sup>63</sup>.

Despite these provisions, the evaluative role of the Court of account has yet to meet its full potential, with actual outcomes falling short of expectations. This is primarily due to the non-binding nature of its opinions and recommendations, which limits their impact on policy and governance<sup>64</sup>.

## CONCLUSION:

Performance, effectiveness, economy, and resource rationalization are key characteristics that define financial governance. This framework began taking shape in Algeria as part of the broader public financial management reform efforts starting in 2001. After nearly two decades of attempts to enhance efficiency in managing public funds and rationalizing spending—particularly given the limited resources primarily sourced from oil revenues, which are subject to global market fluctuations—the Algerian public administration began to shift.

Historically, public management in Algeria followed a bureaucratic, legally rational system, modeled on Max Weber's approach but adapted to the Algerian context. However, with pressures from globalization and the crisis of the welfare state, the Algerian legislature sought to adopt the concept of New Public Management (NPM), aiming for a more results-oriented approach to public administration, especially in financial management. This shift was reflected in the adoption of Organic Law No. 18-15, which sought to reform the legal framework of public financial management.

### Key Developments:

- Organic Law N° 18-15 was introduced to shift the public financial decision-making process from a legalistic to an economic approach, emphasizing results-oriented management.
- The implementation of Law 18-15, however, faces significant challenges. One major issue is the lack of participatory involvement in its drafting, which has undermined its legitimacy and limited its acceptance among key stakeholders. The law was largely shaped in response to the conditionalities of international financial institutions and draws heavily from the French model of financial reform.
- Another challenge in activating Law 18-15 is the difficulty in applying results-oriented management logic, reducing it to a set of techniques that only reinforce the executive's continued dominance over financial decision-making. This, combined with Parliament's inability to reclaim its financial powers and a civil society still driven by rent-seeking behavior, further impedes progress.
- Given that the law's application began only in 2023, it is still too early to assess whether it has successfully reconciled legal legitimacy with managerial effectiveness. However, initial signs suggest that the participatory aspects are lacking, and the executive branch continues to dominate financial decision-making.

#### Proposed Solutions:

To address these issues and improve the functioning of public financial management, we recommend the following steps:

- **Enhance the Evaluation of Public Policies and Financial Management:** Strengthening the evaluation process will help legitimize public financial management by allowing citizens to understand how public funds are allocated and spent, as well as hold officials accountable. The results-oriented management techniques offer precise data that can improve auditing and performance oversight.
- **Institutionalize Evaluation Processes:** Evaluation should not only serve as an audit to identify flaws but also measure progress toward achieving public policy goals. It should assess whether the intended results of policies—both internal and external—have been met, providing a more comprehensive view of their effectiveness.
- **Good Governance over Petroleum Revenues:** Effective public financial management must prioritize the management of petroleum tax revenues, applying a results-oriented approach that respects the public interest and social justice. This is especially important given the need to protect the rights of future generations, as guaranteed in the constitutional preamble.
- **Balance Legal Legitimacy with Managerial Effectiveness:** The public financial management model should strive to integrate legal legitimacy with managerial effectiveness, balancing legality, equality, and justice with efficiency, performance, and results. The ultimate goal is to serve the public interest.
- **Leverage Advisory Bodies:** Expertise from advisory bodies such as the **Economic and Social Council**, the **Court of account**, and the **Research Center for Applied Development** should be harnessed to support forecasting, evaluation, and policy formulation in public financial management.
- **Mandate Response to Court of account' Reports:** A legal obligation should be imposed on all authorities to respond to the **Court of account** reports within a specified timeframe. Publishing these reports will enhance transparency, and granting judges functional and institutional independence will enable them to perform their duties effectively.
- **Prioritize Education in Public Financial Management:** There is a critical need to give greater emphasis to teaching public financial management and related disciplines. These fields play a vital role in promoting transparency, accountability, and good governance.

#### Future Steps:

To ensure the success of these recommendations, it is essential to conduct a study analyzing the sub-indicators of financial governance and assess their actual implementation following the adoption of Organic Law No. 18-15. This study should focus on the 2023 Budget Settlement Law, presented to Parliament, as the

primary tool for evaluating whether the expectations outlined in the finance law align with the actual results and the fulfillment of the goals set for the year.

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### Conflict of Interest

The author declares no conflict of interest related to this study.

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