



An Analytical Study of the Tools for Implementing the Performance-Based Approach in Algerian Public Institutions

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Abstract

This study aims to analyze the performance management model in Algerian public institutions and its legal and technical tools to enhance management efficiency. Adopting an analytical-deductive methodology supported by historical and comparative approaches, the research tracks reform evolution and examines textual consistency. Findings reveal an integrated administrative model based on a dual legislative framework and a technical system encompassing program budgeting, modern public accounting, and advanced oversight, marking a transition from a "culture of means" to a "culture of results" and accountability.

Keywords: Performance; Public budgeting; Public Accounting; Public Institutions.

1. Introduction

Contemporary administrative systems are shifting via New Public Management from a culture of compliance to a results-oriented culture, effectively and accountably linking resources to comprehensive economic, social, and environmental performance.

Implementing public performance budgeting faces dual complexities due to diverse global models, cultural contexts, and a lag between slow national adaptation and rapid international standards.

In this context, this study seeks to analyze the primary amendments introduced by Algeria to its budgetary and accounting systems by addressing the following main research question:

How was the performance management model designed in Algerian public entities, and what legal, budgetary, and accounting tools were relied upon to ensure its effectiveness?

From this primary question, the following sub-questions emerge:

- How did the concept of performance expand to become a pivotal administrative approach in managing public entities?
- What legal strategy did Algeria pursue to operationalize the transition from a "means-oriented" logic to a "performance and results-oriented" logic?
- What are the characteristics of the budgetary and accounting system adopted by Algeria as mechanisms for operationalizing the performance approach?

Employing an analytical-deductive method with historical and comparative approaches, this study examines Algeria's administrative reforms. It traces the performance concept to evaluate the legal



framework, balances preparatory works with new budgetary and accounting systems, and deduces a modern institutional model governing public institutions based on effectiveness.

The study consists of two integrated axes: the first establishes the theoretical framework of 'performance' from the private to the public sector and its measurement mechanisms, while the second evaluates the Algerian legislative framework and new budgetary and accounting systems for administrative implementation.

2. General Concepts of Public Performance

Researchers have faced extreme difficulty in formulating a unified definition of performance, as it is an "umbrella term" ("mot valise") that encompasses several conflicting and distinct realities (Salgado, 2013, p. 2). It is not a static concept, but rather a multidimensional construct whose meaning changes entirely depending on the context of use, the user's objectives, and the theoretical framework adopted, making it complex to encapsulate within a single definition (Quairel, 2006, p. 3).

Linguistically, the word "performance" (Adā') In the Arabic language, meaning that a person fulfilled his obligations (Al-Farahidi, 2003, p. 105). It also denotes performing an action within its designated time; if it is done outside its specified time, it becomes late fulfillment (Qadā') (Djobran, 1992, p. 36). Historically, this complexity is evident in the difference between the French roots, which focus on the "act of execution" or accomplishment, and the English concept, which simultaneously combines the action, the result, and excellence in achieving that work (Renaud & Berland, 2007, p. 4).

In management science, the ambiguity, complexity, and instability of this concept are clearly evident through its continuous evolution. It is no longer limited solely to the financial dimension, but has rather become linked to the company's vision, strategy, and objectives (Issor, 2017, p. 102). Thus, it has shifted from a narrow, unidimensional approach based on financial profit to a comprehensive approach that integrates economic, social, and environmental dimensions (Renaud & Berland, 2007, p. 9). It has also moved from an objective, ideological dimension to a subjective one, where performance is no longer just a tangible material result, but has become a social consensus and a complex evaluation that takes into account the expectations of various stakeholders (Pesqueux, 2024, p. 3). Moreover, Performance has extended from a private competition logic into a measure of public policy effectiveness, translating strategic goals into tangible citizen benefits and the value added to society (Quairel, 2006, p. 3).

2.1. Performance from the private sector to public sector institutions

The transition of the performance concept from the private sector to the public sector was primarily driven by the New Public Management (NPM) movement, which emerged in the late 20th century to make government organizations more "business-like" (Maurel, Carassus, Favoreu, & Gardey, 2014, p. 24). This shift was necessitated by growing budgetary constraints, citizen demands for higher quality services, and a need for greater transparency in public spending (Zumofen, 2016, p. 11).

A fundamental aspect of this transition was the move from a "culture of means," where success was measured by compliance with legal rules and procedures, to a "culture of results" (Carassus et al., 2011, p. 3). Under this new logic, performance became a vital tool for evaluating how effectively public policies achieved their intended objectives (Guenoun, 2009, p. 3). To facilitate this, the public sector adapted several models from the private sphere. The 3E model focusing on Economy, Efficiency, and Effectiveness became a standard framework for assessing the relationship between resources, activities, and outcomes (Carassus, Gardey, & Marin, 2011, p. 6). This was further refined

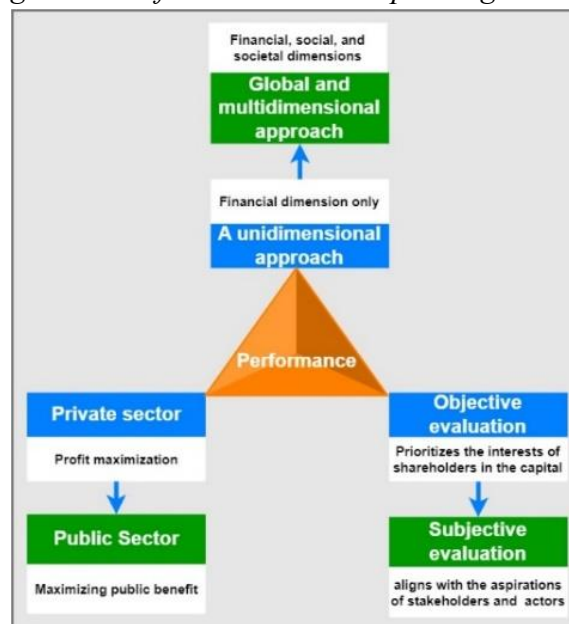
into the Inputs-Outputs-Outcomes (IOO) model, which distinguishes between immediate deliverables (outputs) and the broader socio-economic impacts or effects on society (outcomes) (Maurel, Carassus, Favoreu, & Gardey, 2014, p. 25).

Public administration adapts the Balanced Scorecard (BSC) through versions like the Public Sector Scorecard (PSS), prioritizing 'Public Value' and stakeholder satisfaction (Dupuy & Carassus, 2011). Unlike private performance centered on profit, public performance is multidimensional, encompassing territorial, social, human, and financial dimensions (Ata & Carassus, 2023, p. 3).

Performance evaluation now serves as a primary mechanism for public accountability (Zumofen, 2016, p. 5). It allows governments to justify their actions to the population and provides a basis for parliaments to monitor the "value for money" obtained from public expenditures (Favoreu, Carassus, Gardey, & Maurel, 2015, p. 715).

Performance contracts have emerged as essential administrative tools, creating a formal link between defined policy goals and the responsibility of managers to achieve them (Bureau, Mougeot, & Studer, 2010, p. 103). These contracts foster a management by results approach, where managers are granted increased autonomy in exchange for being held strictly accountable for their organization's performance (Colon, 2014, p. 137). Despite widespread adoption, applying public sector performance tools faces significant challenges, as ambiguous or conflicting objectives driven by diverse stakeholder needs hinder objective measurement (Benzerafa Alilat, 2023, p. 15). Excessive focus on quantitative indicators causes goal displacement (Hughes, 2005, p. 61), prioritizing targets over service quality; consequently, modern systems adopted hybrid models balancing efficiency with traditional bureaucratic values (Maurel, Carassus, Favoreu, & Gardey, 2014, p. 26).

Figure 1: Performance as an expanding concept.



Source: Developed by the researchers.

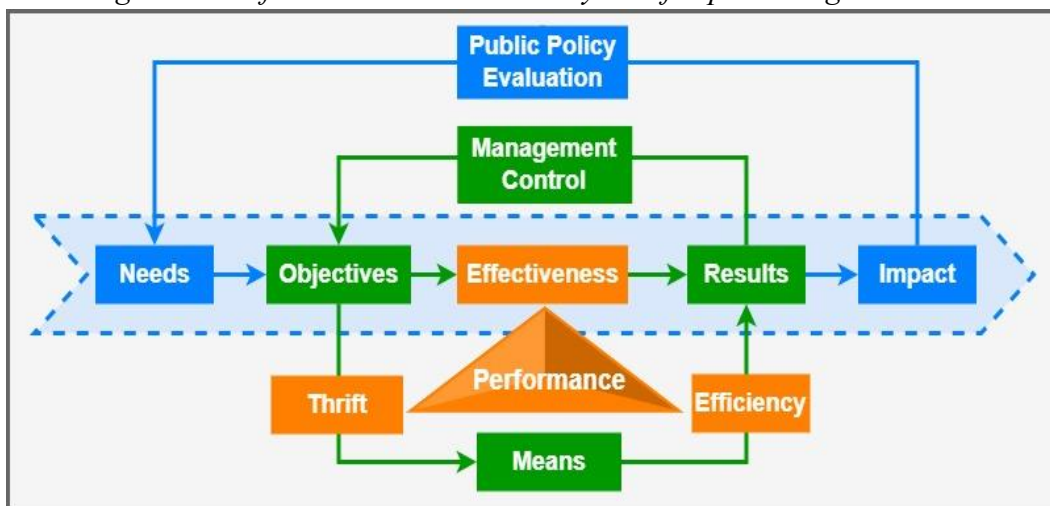
Figure 1 illustrates performance as an expanding concept. It evolves from a one-dimensional to a multidimensional, comprehensive approach; shifts from objective measures to self-assessment; and expands its application from the private sector to the public sector.

2.2. Public Performance Measurement Mechanisms

Management control operates as the internal steering mechanism for public bodies, optimizing the resource-activity-result triad (Lamarque, 2016, p. 13). It translates institutional missions into measurable outputs, primarily focusing on efficiency and operational effectiveness (Lamrani, 2013, p. 34). Utilizing Activity-Based Costing and performance indicators, this approach generates granular data to monitor processes and enforce budgetary discipline, while navigating cultural plurality to avoid unintended side-effects that could destabilize local public management reforms (Hood, 1995, p. 105). Yet, managers must navigate the paradoxes of measurement to prevent perverse strategic behaviors from eroding this local system's effectiveness.

Public policy evaluation (EPP) moves beyond operational data to analyze the long-term impacts and societal relevance of government actions. It utilizes multi-disciplinary methodologies to establish causal connections between specific outputs and their broader outcomes for citizens and territories (Lamarque, 2016, p. 182). EPP assesses the alignment of policies with identified societal needs, shifting the focus from simple administrative compliance to strategic accountability (Belmihoub, 1998, p. 2). The public value chain provides a holistic synthesis linking resources to societal impact, combining efficiency with utility, and demonstrating that multidimensional public performance requires administrative tool synergy to achieve sustainable value (Ata & Carassus, 2023, p. 15).

Figure 2: Performance measurement system for public organizations.



Source: Developed by the researchers relying on (Lamrani, 2013, p. 34) and (Ata & Carassus, 2023, p. 17).

Figure 2 illustrates diverse mechanisms for public performance evaluation, highlighting the interconnectedness of public policy evaluation, management control, and the public value chain within public organizations.

3. Mechanisms for Implementing the Performance-Based Approach in Algerian Public Institutions

Algeria's public sector is modernizing via Organic Law 18-15 (LOLF), shifting from a logic of means to a performance-based logic of results (Zabat & Hakoum, 2025, p. 790). This transition involves establishing general and specific legal frameworks rooted in the performance approach. Furthermore, it requires restructuring the budgetary management system through program-based budgeting and



reforming the accounting management system to align with these performance standards. These integrated mechanisms utilize multi-year planning and performance indicators to enhance transparency, accountability, and financial sustainability, ensuring a systematic evaluation process within Algerian public institutions (Benmoussa & Djebara, 2022, p. 241).

3.1. The Legal Framework for Implementing Public Performance

Algeria has enhanced its public financial management by replacing Ordinary Law No. 84-17 with Organic Law No. 18-15, frequently designated as the state's financial constitution. Backed by explicit constitutional mandates, this transition institutionalizes a results-oriented paradigm centered on efficiency, effectiveness, and accountability (Organic Law No. 18-15 of September 2, 2018, 9.Article 2)

The framework for these changes in how public entities manage their resources is divided into two parts: a general legal framework represented by the set of legal rules approved by the Algerian government authorities, and a specific legal framework represented by the establishment of a public-public contractual system among various budgetary actors, which established and activated the principle of responsibility to achieve public service performance.

3.1.1. The General Legal Framework

The constitutionality of finance laws, Organic Law No. 18-15, and its explanatory decrees and circulars, constitute an integrated general legal framework for the performance paradigm. It represents the supreme and binding legislative structure that grants the legal and sovereign authority to reform the budgetary and accounting system in Algeria. Since 2020, subsequent executive decrees have operationalized this shift from means-based budgeting to a performance-based framework, notably introducing the Medium-Term Budgetary Framework (MTBF) for three-year fiscal planning (Executive Decree No. 20-335 of November 22, 2020, 3.Article 4). Budgetary classifications were restructured into results-oriented Programs and Actions, replacing traditional administrative budget documents (Executive Decree No. 20-354 of November 30, 2020, 6.Article 5).

Strict conditions have been imposed for program registration; programs must be formulated based on the strategy of the relevant ministry and include precise objectives linked to measurable performance indicators (KPIs). Achieved results are evaluated against the set objectives in periodic reports (Executive Decree No. 20-403 of December 29, 2020, 17.Article 5). The modalities for the management and delegation of budgetary appropriations have been organized under the newly introduced reforms, which established new roles for performance managers. Thus, the program manager is responsible for preparing the priorities and planning report and defining performance objectives, whereas the activity manager is in charge of executing appropriations and monitoring their results within their field of activity (Executive Decree No. 20-404 of December 29, 2020, 21.Article 21).

Greater flexibility has been granted in the management of financial allocations by facilitating 'movements of appropriations' within the same program (Executive Decree No. 20-383 of December 19, 2020, 7.Article 9). This allows managers to reallocate resources between operations or sub-programs to meet emergencies or to improve performance effectiveness, provided that the overall financial ceiling is not exceeded and personnel expenditures are not affected (Executive Decree No. 20-382 of December 19, 2020, 2020, 6.Article 6). The High Committee for Budgetary Risk Assessment and Warning (HCBRAW) was established to detect and assess risks that could hinder the achievement



of financial balances or the outlined performance objectives (Order of June 8, 2021). This normative hierarchy from the constitution to the implementing circulars imposes mandatory and unified rules to which all public entities must adhere. Consequently, it shifts the management culture from "compliance with means" to the "legitimacy of inevitable results," thereby establishing the strict legal boundaries that neither consensual dialogue nor private contracts may circumvent.

3.1.2. The Specific Legal Framework

The contractual framework represented by Objectives-and-Performance Contracts and Actions and Performance Contract embarks upon a specific, consensual, and participatory legitimacy, as it stems directly from the "management dialogue" (dialogue de gestion) as a flexible negotiating mechanism between central oversight authorities and executing agencies. Rather than being imposed top-down, this framework formulates mutual obligations that translationally convert general rules into specific, collaboratively measured objectives. This grants managers autonomy and flexibility in resource administration in exchange for a strict commitment to results, thereby transforming rigid administrative relations into a contractual partnership that fulfills performance efficiency. This is fundamentally operationalized through a dual-level contractual framework designed to instil a performance philosophy across the public sector. This framework shifts the administrative logic from a traditional focus on resource consumption to a culture of accountability and measurable outcomes (Cliche, 2015, p. 142).

In central administration, the contracting process centers on the Objectives and Performance Contract (OPC), a three-year agreement established through a bilateral negotiation between the Minister and program managers (Official Note No. 1812 of June 4, 2025). This process translates strategic axes into operational objectives via a management dialogue that defines specific mandates for each administrative structure. Evaluation relies on SMART indicators measuring socio-economic efficiency, service quality, and resource optimization. These are monitored via dashboards with annual targets, allowing for quarterly or semi-annual reviews to track progress and adjust trajectories based on results.

For public institutions under tutelage (such as administrative public establishments), the framework utilizes the Actions and Performance Contract (APC) (Executive Decree No. 21-62 of February 8, 2021, 12.Article 4). The APC represents a managerial pact where budgetary allocations are directly linked to the achievement of quantified target values for performance indicators. This process is rooted in the management dialogue, a bilateral negotiation between the program manager and the institution's head to ensure that operational activities remain coherent with the national budgetary program (Circular No. 6111 of August 17, 2022). Both the OPC and APC utilize the Report on Actions and Returns (RAR) as a mandatory evaluation tool to assess results and explain any deviations from the set targets. Through this contractual architecture, Algeria fosters a transparent governance model that optimizes the use of public funds while enhancing the delivery of services to the citizen.

3.2. The New Public Performance Budgeting System

The transformation of public entity budgeting into a strategic planning methodology under the Organic Law of Finance (LOLF) represents a fundamental shift from a "means-based" to a "results-based" management paradigm (Martineu & Didier, 2022). This high-level transition redefines budgeting not merely as an accounting exercise, but as the financial articulation of public policy through Programs (Executive Decree No. 20-354 of November 30, 2020, 6.Article 5). Each program serves as a



specialized unit that integrates a long-term strategic vision with measurable performance outcomes (Organic Law No. 18-15 of September 2, 2018, 10.Article 23.Article 79).

3.2.1. Strategic Budgeting

The procedures of this methodology unfold through a rigorous multi-stage process. It begins with the Medium-Term Budgetary Framework (CBMT) (Bouaichaoui & Rezazi , 2021, p. 374). These instruments transition fiscal management from annual routine to strategic foresight, ensuring long-term sustainability (Oudai, 2022, p. 262), which provides a three-year perspective (N+2) to ensure the sustainability of public spending and alignment with macroeconomic goals (Ministry of Finance, General Directorate of Budget, 2021). Ministries are required to produce detailed planning reports that explicitly link resource allocation to specific, measurable socio-economic objectives rather than mere administrative inputs (Tadjine-Dahmoune, 2022, p. 350).

The Strategic Definition stage involves conducting a diagnostic to identify key challenges, followed by the formulation of limited, "SMART" objectives (Budgetary Framework Letter No. 1812 from the Ministry of Finance, of June 4, 2025). The Documentation phase centers on the production of the Report on Priorities and Planning (RPP), or "Volume 2," where ministries justify requested credits based on their strategic performance framework (Executive Decree No. 20-335 of November 22, 2020, 4.Article 9). Fourth, the Operational Cascading (DoPerf) phase translates these strategic goals into operational objectives for Actions and Sub-actions, often formalized through Objectives and Performance Contracts (COP/CAP) for public establishments (Martineu & Didier, 2022).

This stage of the budget life cycle is managed through a "Management Dialogue" (Dialogue de gestion). This is a collaborative process between the Financial Function Manager (RFF), Program Managers, and Action Managers to ensure coherence between high-level policy goals and operational implementation (Circular No. 1174 of February 19, 2023). By integrating performance indicators and accountability into the planning phase, the budget becomes a dynamic tool for strategic governance rather than a static administrative burden (Official Note No. 1812 of June 4, 2025, p. 76).

3.2.2. Activity-Based Budgeting

Budgetary programming is operationally structured through missions and programs, which serve as specialized units for resource management (Babenette & Saraoui, 2022, p. 335). This systematic transformation is characterized by the hierarchical deployment of Commitment Authorizations (AE) and Payment Credits (CP) across multi-dimensional levels: Portfolios, Programs, and Actions (Circular No.8162 of 02 November, 2022). By establishing the Program as the core unit of specialization and performance, the reform ensures that financial resources are strategically aligned with defined public policy objectives rather than just the nature of expenditure.

The step-by-step procedures of this systematic process are executed as follows:

- **Legal Promulgation and Distribution:** Immediately following the promulgation of the Finance Law, a Distribution Decree is issued. This decree officially allocates credits by ministry, program, and title, making them legally available for management (Organic Law No. 18-15 of September 2, 2018, 18.Article 79).
- **Initial Programming (DPIC):** The Program Manager (RPROG), in coordination with the Financial Function Manager (RFF), prepares the Initial Credit Programming Document (DPIC). This stage



translates legislative authorizations into operational plans, distributing credits between sub-programs and actions (Circular No.8162 of 02 November, 2022, p. 3).

- Management Dialogue (Dialogue de Gestion): A "contractual-spirit" dialogue is initiated between various levels of responsibility (Program Manager to Action Managers). This ensures that each operational level has the necessary AE and CP to meet specific, measurable targets (SMART objectives) (Circular No. 1174 of February 19, 2023, p. 3).
- Operational Execution: The expenditure cycle follows a rigorous four-stage process: Engagement (consuming AE and creating a legal obligation), Certification of Service Done (confirming delivery), Authorization of Payment (administrative order to pay), and Payment by the public accountant (Law No. 23-07 of June 21, 2023, p. 8 Article 54).
- Monitoring and Accountability: The cycle concludes with the Ministerial Performance Report (RMR). This document evaluates the degree of goal achievement through performance indicators, ensuring total transparency and justifying any deviations between planned and actual results (Martineu & Didier, 2022).

This decentralized model relies on Operational Budget Programs (BOP) and management dialogues to coordinate public actions across different administrative levels (Tadjine-Dahmoune, 2022, p. 346). Managers are granted increased flexibility through fungibility mechanisms, allowing them to redeploy internal credits within a program to optimize execution and adapt to field realities (Touitou & Bensaid, 2022, p. 63).

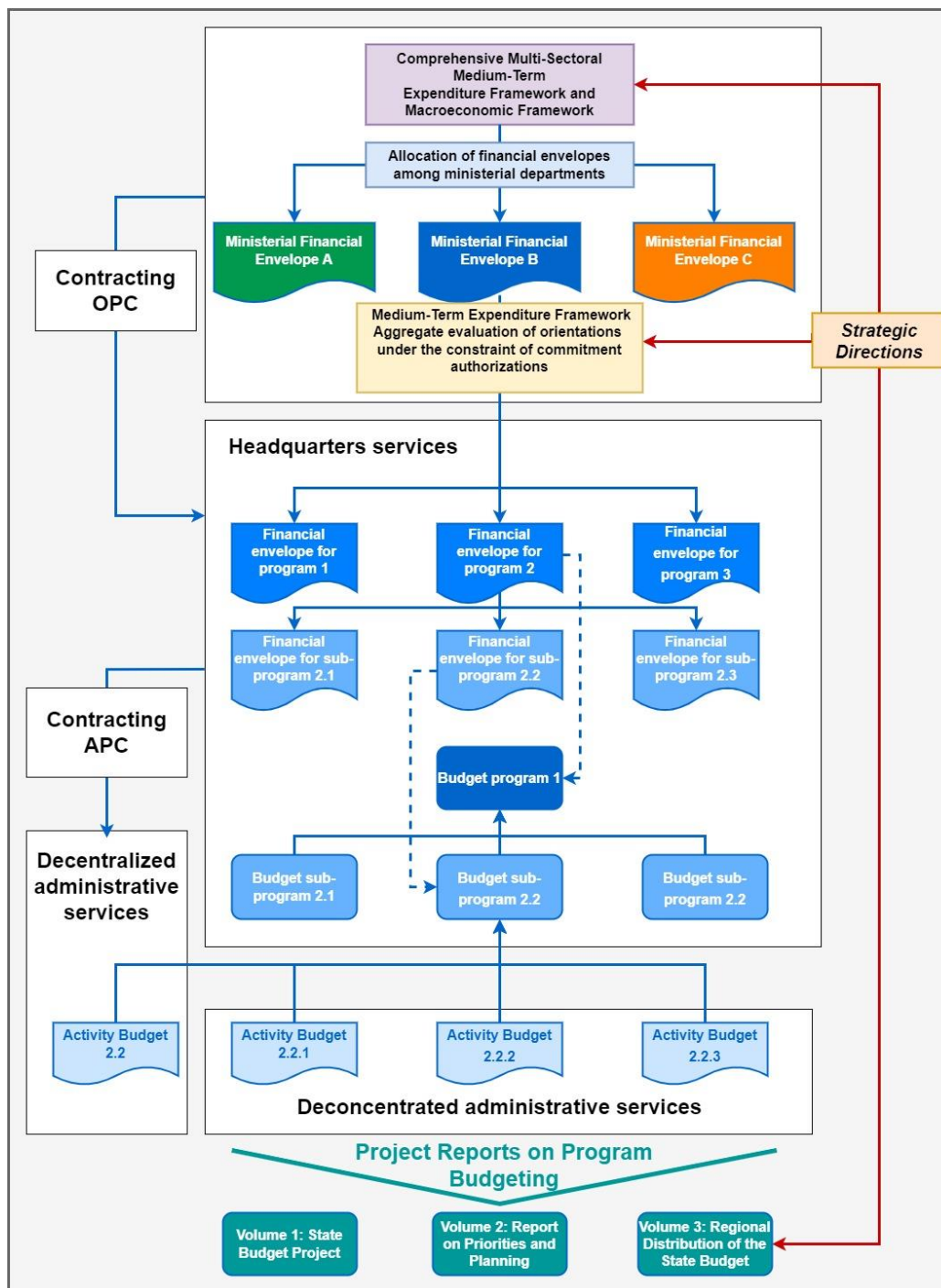
3.2.3. A Budgetary Organizational Structure Based on Responsibility

Under the Organic Law 18-15 (LOLF), Algerian public finance management is structured around a performance-based hierarchy (Organic Law No. 18-15 of September 2, 2018, Article 23 et 75). The Minister (or Head of Institution) acts as the principal authorizing officer, overseeing the "Program Portfolio". Structurally, the Financial Function Manager (RFF) serves as a cross-functional coordinator, synthesizing budgetary data, validating initial programming, and ensuring portfolio-wide fiscal sustainability (Executive Decree No. 20-404 of December 29, 2020, Article 20 et 21).

The Program Manager holds strategic responsibility, preparing the Priority and Planning Report (RPP) and the Ministry Performance Report (RMR). Functionally, the Program Manager translates public policies into objectives and allocates resources to Action Managers (AM) (and Sub-action Managers), who operate at the execution level. These operational managers identify needs and certify service delivery (Executive Decree No. 20-404 of December 29, 2020, Article 23 et 24).

The relationship between these actors is governed by the "Management Dialogue", a collaborative framework where objectives and credits flow downward, while performance data and execution reports flow upward (Circular No.7336 dated 4 October,2022, 2022). This ensures a cohesive link between strategic goals and operational reality, supported by the Budget Controller, who verifies the sustainability and regularity of all budgetary acts.

Figure 3: Medium-Term Budgetary Framework, Budgetary Programming and Performance-based contracting (OPC / APC).



Source: Developed by the researchers relying on (Ministry of Higher Education and Scientific Research, 2022).

Figure 3 illustrates budgetary architecture where credits flow to activities. Performance-based contracts are signed between central, deconcentrated, and decentralized administrations to ensure effective budgetary execution.

3.3. The New Public Accounting System as a Catalyst for Public Performance Management

Adapting public accounting is vital for performance-based management, ensuring transparency and providing a faithful representation of State assets (Ministere des Finances , s.d.). To achieve this,

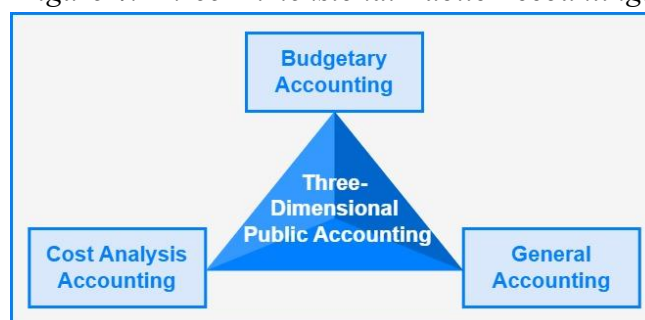
Algeria reformed its accounting systems in order to align them with budgetary reforms, transitioning administrative public sector entities from traditional cash-based systems to accrual-based accounting (Messaai, 2024, p. 425).

Aligned with international IPSAS standards, this shift redefines the accounting system as a sophisticated tool for executing performance-based budgets through a new three-dimensional framework that integrates general, budgetary, and cost analysis accounting. Beyond simple cash monitoring, these reforms provide a comprehensive view of an entity's financial performance and position, delivering reliable information to evaluate outcomes, align strategy with operations, and enhance government accountability.

3.3.1. A Three-Dimensional Accounting Framework for Performance

Algeria's contemporary public accounting system is structured around three complementary dimensions that satisfy different legal and management requirements:

Figure 4: Three-Dimensional Public Accounting.



Source: Developed by the researchers relying on Organic Law No. 18-15, Article 65.

Figure 4 illustrates tripartite accounting: cash-based budgetary, accrual-based general, and cost accounting, measuring performance and results within program-based budget execution.

Budgetary Accounting: Budgetary accounting, as integrated within the modernized public financial framework (Organic Law No. 18-15 of September 2, 2018, 15.Article 65), is structured through a dual approach comprising commitment accounting and cash accounting. The persistence of this tool in the current accounting system is justified by its capacity to provide real-time monitoring of the volume of public debt arising from public demand, as commitment accounting records expenditures at the point of legal initiation (Law No. 23-07 of June 21, 2023, p. 10.Article 86). This mechanism is crucial for tracking the consumption of commitment authorizations and determining the precise balance of available credits remaining within the budget (Executive Decree No. 24-90 of February 22, 2024, p. 17.Article 21). By encompassing both the administrative phase handled by authorizing officers and the accounting phase managed by public accountants, the system ensures comprehensive oversight of payment credits and commitment authorizations. Consequently, it serves as an indispensable instrument for fiscal discipline and the generation of administrative and management accounts for the Court of Accounts (Messaai, 2024, p. 428).

Adoption of the Accrual Basis of Accounting: Modern public general accounting operates on an accrual basis (Organic Law No. 18-15 of September 2, 2018, 15.Article 65). This permit recognizing financial rights and obligations at the moment of their generating event, irrespective of cash movements (Law No. 23-07 of June 21, 2023, p. 10.Article 87). This methodology facilitates a comprehensive evaluation of assets, liabilities, and net financial position, providing a faithful



representation of the institution's fiscal performance (L. Reck, L. Lowensohn, & G. Neely, 2022, p. 754). Significantly, while budgetary accounting records transactions via single-entry, general accounting exclusively maintained by public accountants employs the double-entry system to measure public wealth (Executive Decree No. 24-90 of February 22, 2024, p. 18. Article 35). This approach to accounting management ensures the following advantages:

- **Operational Accountability:** It provides a big picture view of a government's financial position, including long-term assets and liabilities.
- **Full Cost Visibility:** By including non-cash items like depreciation and provisions, it allows institutions to measure the full economic cost of public services over time, which is critical for making informed budgetary decisions (Messaai, 2023, p. 141).

Cost Analysis Accounting: Cost analysis accounting, as defined by the new accounting system for public sector entities, represents a pivotal shift towards performance-based public management (Organic Law No. 18-15 of September 2, 2018, 15. Article 65). Its primary function is to quantify the specific costs of actions within government programs, facilitating a rigorous evaluation of economic efficiency. Methodologically, this system is maintained in conjunction with general accounting, utilizing financial data to derive granular cost indicators (Law No. 23-07 of June 21, 2023, 10. Article 92). This integration ensures that resource allocation is directly traceable to policy outputs.

The procedural outcome of this framework (Executive Decree No. 24-90 of February 22, 2024, 19. Article 49) requires the generation of specialized cost analysis reports. These outputs serve as essential instruments for budgetary transparency, allowing decision-makers to optimize public spending by aligning financial inputs with measurable outcomes. This facilitates performance-based budgeting by enabling managers to justify credits and evaluate efficiency (Ministere des Finances, s.d.). This tool yields the following features for the public sector accounting system:

- **Program Evaluation:** Cost accounting enables the reconstruction of the full cost of specific public policies and programs (Brusca, Caperchione, Cohen, & Manes Rossi, 2015, p. 15).
- **Decision Support:** This information allows managers to link specific resource inputs to service outputs, facilitating a managing for results culture where performance is rewarded and inefficiencies are identified (Messaai, 2023, p. 141).

The system provides for management and cost accounting, allowing the measurement of the true economic cost of every public program or policy (Joannidès de Lautour, 2018, p. 208). This improves financial reporting by linking expenditures to actual outcomes and performance indicators, supporting transparency in the use of public funds.

3.3.2. The Tripartite Architecture of the State Accounting Reference Framework

Article 37 of Executive Decree No. 24-90 establishes a comprehensive and integrated architectural design for the State's accounting reference framework, structured around three fundamental pillars: a conceptual framework for general accounting, accounting standards, and a chart of accounts. This tripartite design is strategically engineered to facilitate the production of high-quality financial statements.

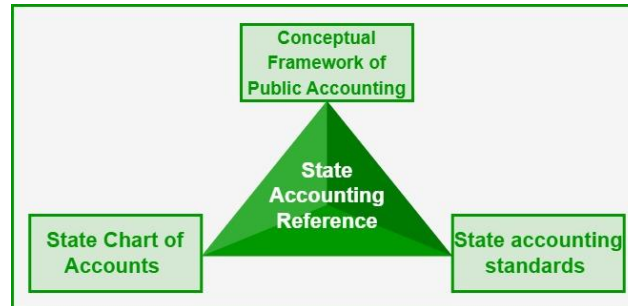
The Conceptual Framework of Public Accounting: Article 38 of Executive Decree No. 24-90 establishes a conceptual framework for public accounting, serving as the foundational reference for developing, interpreting, and applying accounting standards. It defines critical elements including

assets, liabilities, and revenue and provides a basis for method selection when specific standards are absent, thereby ensuring consistency, reliability, and transparency in financial reporting for public entities.

The State Accounting Standards: Article 39 of Executive Decree No. 24-90 explicitly anchors the Algerian public accounting system in the International Public Sector Accounting Standards (IPSAS) (Executive Decree No. 24-90 of February 22, 2024, p. 20). By adopting these high-quality global benchmarks, which are meticulously adapted to the unique specificities of public sector action, the state enhances its financial governance (Müller–Marqués Berger & Ernst & Young, 2012, p. 31). Standardized norms ensure consistent financial recognition and measurement, facilitating robust comparability between diverse public entities and across successive fiscal years. In accordance with Article 39 of Executive Decree No. 24-90, the State accounting standards primarily dictate the regulatory framework for the valuation and recognition of assets, liabilities, expenses, and revenues. Additionally, these standards prescribe the essential content and the specific presentation modes for the resulting financial statements.

The State Chart of Accounts: Article 40 of Decree No. 24-90 establishes the State Chart of Accounts as a foundational regulatory instrument for valuation and recognition. Beyond simple recording, it operates as a multi-functional apparatus for financial governance, management, and internal control, providing the framework necessary for the systematic analysis and institutional oversight of public financial operations.

Figure 5: The Tripartite State Accounting Reference Framework.



Source: Developed by the researchers relying on Article 37 (Executive Decree No. 24-90).

Figure 5 illustrates the State Accounting Reference Framework, ensuring quality financial information through three pillars: the conceptual framework, accounting standards, and the state chart of accounts.

3.3.3. Comprehensive Financial Statements

Articles 41 and 42 establish that annual financial statements represent financial events systematically. By utilizing the conceptual framework, accounting standards, and the chart of accounts, this reference framework ensures strict compliance with qualitative principles. This systemic integration produces high-quality accounting data, fostering transparency and institutional accountability through reliable financial disclosure.

Financial reporting is no longer limited to budget execution; institutions are now required to present a complete set of five financial statements (Law No. 23-07 of June 21, 2023, p. 11. Article 95):

- The Balance Sheet (Statement of Financial Position)
- The Income Statement (Statement of Financial Performance)
- The Cash Flow Statement



- The Statement of Changes in Net Assets/Equity
- The Notes to the accounts, which provide essential narrative explanations

3.3.4. General Accounting Principles and Qualitative Characteristics

The conceptual framework of the new system identifies specific general accounting principles and qualitative characteristics that information must possess to be useful (Executive Decree No. 24-90 of February 22, 2024, p. 18. Article 42), as shown in the following table:

Table 1: General accounting principles and qualitative characteristics for preparing financial statements in public entities.

General Accounting Principles	Qualitative Characteristics
Sincerity, Regularity, True and fair view, Prudence, Exhaustiveness, Comparability, Periodicity, No-offsetting, Going concern, Permanence of methods	Neutrality, Relevance, Faithful Representation, Understandability, Verifiability, Timeliness

Source: Developed by the researchers relying (Executive Decree No. 24-90 of February 22, 2024, p. 18. Article 42)

Table 1 outlines general accounting principles and qualitative characteristics, including sincerity, regularity, and reliability. These elements are vital for improving the quality and transparency of financial statements submitted by public entities to oversight bodies.

- Specifically, Article 88 of Organic Law No. 18-15, empowers the Court of Auditors to certify State accounts based on the fundamental doctrines of regularity, sincerity, and faithful representation. This statutory requirement is consolidated by Article 105 of Law No. 23-07, which mandates the inclusion of a certification report within the budget settlement bill's documentation.
- Improved IT Systems The new system establishes robust internal auditing functions to secure accounting and financial processes. It relies on advanced Information Technology (IT) systems (such as ERP programs) (Law No. 23-07 of June 21, 2023, p. 10) to ensure data integration and the rapid production of accurate reports, reducing human error and potential manipulation (Brusca et al., 2015, p. 16). Law No. 23-07 modernizes public financial governance by mandating digital integration. Articles 81 and 82 require maintaining public accounting through an integrated system for comprehensive financial processing. Furthermore, this framework enforces the digitalization of accounting records under strict security, conservation, and reliability standards, enhancing traceability and systemic coherence.

3.4. A New Architecture for the Public Finance Auditing System

Algeria is harmonizing administrative, judicial, and parliamentary oversight to pioneer a performance-based management era. By reconfiguring institutional systems, the state ensures its regulatory framework perfectly aligns with results-oriented approaches, fostering unprecedented transparency and public spending efficiency (Organic Law No. 18-15 of September 2, 2018, 18. Article 85).

3.4.1. An integrated administrative control system

Algeria has meticulously restructured its administrative oversight into a robust, three-tiered architecture designed to ensure transparency and performance. At its core lies a functional Internal



Control system, empowering managers to master operational risks through standardized procedures and methods (Law No. 23-07 of June 21, 2023, Article 99 and 100).

This is complemented by a broad-spectrum Internal Audit framework, which synthesizes Hierarchical Oversight by administrative guardians with Organic Control exercised by specialized institutions like the General Finance Inspection (IGF) (Law No. 23-07 of June 21, 2023, Article 101 and 102).

The precise Financial Control mechanism safeguards the budget via specialized a priori verification. This layer bifurcates into Budgetary Control, where financial controllers validate the legality and availability of committed expenditures, and Accounting Control, where public accountants rigorously audit the regularity of revenue and expenditure operations initiated by authorizing officers (Law No. 23-07 of June 21, 2023, Article 26, 27 and 103).

Through this new reorganization of the administrative control system, which combined functional with organizational control, as well as integrating extended-scope with limited-scope specialized control, Algeria has modernized its financial governance to protect public resources and optimize state performance.

3.4.2. State Auditor

Algeria has reinforced judicial oversight by empowering the Court of Accounts as the "State Auditor," exercising permanent legality control over public fund execution. The Court's mandate now includes the mandatory certification of state accounts, producing an audit report that accompanies the Budget Settlement Law to ensure financial transparency (Organic Law No. 18-15 of September 2, 2018, Article 88). By integrating international ISSAI standards and strengthening technical capacities, the Court ensures rigorous external and independent audits (Fiche de projet de jumelage DZ/24 P3A, 2012).

Consequently, judicial control has transitioned from traditional compliance checking to a comprehensive oversight mechanism that safeguards the general interest, promotes administrative accountability, and supports the modernization of Algeria's public financial management framework.

3.4.3. Political, Legislative, and Deliberative Auditing Applied by Parliament

The Algerian bicameral Parliament exercises comprehensive political and legislative oversight over the state budget through successive deliberations by the National People's Assembly and the Council of the Nation (Benelmouffok, 2023, p. 639). This mandate encompasses ex-ante budget approval, in-year monitoring via finance commissions, and ex-post legislative clearance through the Budget Settlement Law. By evaluating performance reports and collaborating with the Court of Accounts, Parliament ensures transparency and accountability, aligning public spending with national objectives (Organic Law No. 18-15 of September 2, 2018, Article 86).

4. Discussion and Key Research Findings

This analytical study demonstrates that the transition of Algerian public institutions from a traditional "culture of means" to a strategic "culture of results" is supported by an integrated, multi-dimensional framework. The main research findings can be summarized across three fundamental axes:

- **The Dual Legislative Structure:** The implementation of public performance relies on a sophisticated legal matrix. It successfully balances a general legal framework (Organic Law No. 18-15 and executive decrees) with a specific contractual framework (Objectives and Performance



Contracts - OPC/APC). This structure transforms rigid bureaucratic relationships into flexible, results-oriented partnerships.

- The Budgetary and Accounting Pillars: Operational effectiveness is guaranteed by a modernized financial ecosystem. This includes program budgeting, which links public funds to SMART strategic goals via a continuous management dialogue, and a three-dimensional accounting model (budgetary, accrual general accounting based on IPSAS, and detailed cost analysis) that provides total visibility over public assets and service delivery costs.
- The Modernized Oversight Matrix: Financial sustainability is protected by a tripartite control system (administrative, judicial, and legislative). This architecture shifts the focus of auditing from mere procedural compliance to the actual quality, efficiency, and social impact of public expenditures.

5. Conclusion, Limitations, and Future Horizons

The comprehensive legislative and structural reforms introduced via Organic Law No. 18-15 (LOLF) mark a historic turning point in the governance of Algerian public entities. By replacing cash-based compliance with program budgeting, modern accrual accounting, and targeted oversight, Algeria has laid down the necessary foundations for efficient public resource management and enhanced citizen accountability.

However, this study notes specific research limitations. The analysis was primarily confined to legal texts, official decrees, and theoretical reference frameworks to map out the reform path. It did not extend to empirical field studies or applying this administrative model to specific case experiences within operating public institutions. Consequently, this theoretical boundary prevented a realistic, practical diagnosis of real-world operational challenges, strengths, and localized weaknesses.

Nonetheless, these boundaries open promising horizons for future empirical research. Future academic investigations should explore the technical challenges related to accounting recognition, valuation, and asset disclosure in accordance with the state's new conceptual accounting reference framework. Additionally, the study strongly recommends continuously improving the practical effectiveness of performance models in public bodies. It highlights the critical need to address the operational integration of the public accountant's control functions (Article 26) alongside traditional budgetary control as a unified component of specialized administrative oversight, following Article 103 of Law No. 23-07.

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