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Open Budget as an Approach to Strengthening Public Financial Governance: A Case Study of Algeria during the Period 2019–2023

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Abstract---This study aims to assess the state of public financial governance in Algeria during the period 2019–2023, focusing on the role of the open budget as a tool to enhance transparency and accountability in public financial management. Based on the analysis of open budget indicators and official reports, the study reveals low levels of transparency and public participation, along with weaknesses in financial oversight mechanisms. The study concludes that effective public financial governance requires the adoption of open financial transparency, meaningful community participation, and the strengthening of decentralization, while adapting global models to local contexts to ensure the efficient management of public resources and accountability of those responsible.

Keywords---Public financial governance, open budget, open budget survey.

1. Introduction

Governance of public finance has transformed from merely a theoretical concept into a strategic framework adopted by developed countries, as an integrated system that ensures financial discipline and achieves efficiency in managing and administering public resources. It serves as a guarantee for economic and social stability. It is no longer just a set of routine procedures or rigid accounting rules, but rather an existential philosophy that determines the fate of nations — between progress or backwardness, between stability or collapse. In essence, sound governance of public finance represents that delicate balance between decision-making authority and accountability, between freedom of action

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and the necessity of oversight. It is the equation that transforms public resources from mere figures in financial records into a true driving force for development.

In this context, the open budget has emerged as a main tool for strengthening public financial governance, as it focuses on publishing accurate and comprehensive information on the preparation, implementation, and monitoring of the budget, and making it easily and clearly available to the public. The goal is to enhance transparency and accountability and to enable citizens to participate in monitoring public spending, which contributes to reducing corruption and improving the quality of public services.

The relationship between public financial governance and the open budget reflects a fundamental interconnection between the concepts of transparency and accountability in managing the state's financial resources. Public financial governance represents the comprehensive framework that regulates the various stages of the budgeting process with the aim of achieving efficiency, effectiveness, and fairness in resource allocation. Meanwhile, the open budget is a practical tool that seeks to achieve the principle of transparency by publishing comprehensive budget-related information accessible to the public, thereby allowing citizens and oversight bodies to monitor the state's financial performance.

1.1 Problem Statement:

The central problem of this study is as follows:

To what extent do open budget indicators contribute to strengthening public financial governance in Algeria?

1.2 Hypothesis:

The study is based on the main hypothesis that:

The open budget in Algeria contributes to improving public financial governance by supporting transparency and accountability in Algeria.

1.3 Study Methodology:

This study adopted the descriptive-analytical method, as it is the most suitable for the nature of the topic, which aims to describe and analyze the reality of open budget implementation in Algeria during the period 2019–2023, and to assess its impact on public financial governance in terms of transparency, accountability, and community participation.

2. The Concept of Public Financial Governance:

Before addressing the concept of public financial governance, it is necessary to refer to the term *governance*. Several translations of this term have been observed, including: rule, governmentality, governance, governability, management of governance, good governance, sound administration, style of exercising management authority, management in society, and governing rules. In English, specialists use the term *Governance*, which was later Arabized into the word *Hawkama*. The scientifically agreed-upon translation is: *the method of exercising the powers of sound administration*.

Governance is the system that directs, manages, and oversees the activities of an institution at the highest level in order to achieve its objectives and adhere to the fundamental principles of responsibility, integrity, and transparency (Khudra, 2021).

The International Finance Corporation (IFC) defined corporate governance as "the system by which institutions are managed and controlled" (Alamgir, 2007).

As for public financial governance, it is a comprehensive system that requires integration and interconnection between legal, economic, and administrative concepts with the aim of preserving and monitoring public funds, improving the efficiency of their use, and achieving effectiveness in the outcomes (Misbāḥ, 2019).

It also refers to the set of systems, practices, and institutions that express and embody the government's approach in managing its financial operations. It represents the way in which the government applies its political and administrative philosophy in managing financial and economic affairs through the quality, credibility, and transparency of the public budgeting process, and the extent of its oversight, accountability, and participation (Al-Ashmawi, 2024).

Public financial governance is also defined as the set of principles and rules that ensure the efficient and transparent management of public resources, while guaranteeing accountability and the effective participation of stakeholders (OECD, 2015).

From the above, it can be said that public financial governance "is the framework that ensures sound financial planning, effective budget implementation, internal and external control, and the proper use of resources to achieve the public interest."

2.1 Public Financial Governance from the Perspective of the International Monetary Fund (IMF):

In 2007, the International Monetary Fund issued a guide on public financial transparency, which addresses sound practices for public financial transparency within the framework of governance. It identifies four (4) key areas aimed at ensuring the strengthening of public financial transparency, as follows (IMF, 2007):

- **Clear definition of roles and responsibilities:** It is essential to distinguish between the government sector and other sectors in the economy, as well as to differentiate it from the rest of the public sector. Therefore, policy and management responsibilities within the public sector must be clearly understood and publicly disclosed. This requires clarifying the organizational structure of government and defining the functions of the executive, legislative, and judicial authorities within the framework of public finance precisely. It is thus important to define governance responsibilities at all levels and their interrelations clearly. Moreover, a clear legal, regulatory, and administrative framework for managing public finances must be established, including comprehensive laws, regulations, and administrative procedures related to budgeting, taxation, and other public financial matters to ensure proper organization of the collection and expenditure of public funds.
- **Open budget processes:** The budget preparation process must follow a fixed timetable and be guided by well-defined fiscal and macroeconomic policy objectives. Clear procedures for implementing, monitoring, and reporting on the budget should also be provided.
- **Public access to information:** Communication with the general public regarding financial information is one of the essential characteristics of public financial transparency, through the following:
    - Providing the public with comprehensive information about past, current, and future fiscal activities, and the main risks related to public finance.
    - Providing financial information in a way that facilitates policy analysis and enhances accountability.
    - Committing to the timely publication of public financial information.
- **Assurance of objectivity:** Public financial data presented to the government are vital and must meet essential standards to ensure their quality and transparency. Mechanisms should exist to ensure objectivity before the legislative body and the public. Internal control mechanisms are crucial for public employees in terms of public service employment, internal auditing, procurement, and the purchase and sale of public assets, as well as the management of national revenues. Furthermore, external oversight mechanisms provide assurances of objectivity through the presence of an independent national audit institution and a national statistics body, in addition to consulting independent external experts.

2.2 Public Financial Governance from the Perspective of the Organization for Economic Cooperation and Development (OECD):

The organization has published numerous documents on strengthening financial governance. However, the document titled *Best Practices for Budget Transparency* is particularly significant regarding sound

practices in public financial management. Published in May 2001, this document serves as a reference tool that calls for consistent and timely communication of all budget-related information. It also proposes a series of good practices to be applied in key areas of budget reporting, disclosure of specific information, and the quality and integrity of financial data (Moindze, 2010).
The document's substantive perspective on budget transparency rests on three essential components (OECD, 2003):

- **Publication of budget data and reports:** Budget transparency generally means the systematic and timely publication of all financial information. This process is extremely necessary but not sufficient on its own.
- **Effective exercise of legislative authority:** The legislature must be able to monitor general budget reports comprehensively and independently, discuss fiscal policy and its economic implications, and obtain clear explanations from the government. This process is directly related to the constitutional role of parliament.
- **Active participation of civil society:** Through the media, non-governmental organizations, and the direct involvement of citizens via modern communication channels, the public can influence fiscal policy and demand explanations from the government. This role is similar to that of parliament but is exercised indirectly.

These three elements are interconnected. For parliament and civil society to effectively audit budget information, it must first be published — but publication alone is meaningless unless it is examined effectively by parliament and civil society, which perform very similar functions. The former directly influences fiscal policy and holds the executive accountable, while the latter performs this role indirectly.

3. The Nature of the Open Budget:

3.1 The Concept of the Open Budget:

It is an approach or mechanism for making public policies based on the principles of participatory democracy. It aims to build a direct relationship between government entities that provide services and citizens, as well as civil society organizations as recipients of those services. This is achieved by involving local citizens in determining public spending priorities and enabling them to follow up on the implementation of the budget and monitor its outcomes, thereby contributing to improving the efficiency and effectiveness of public resource management. (Egyptian Ministry of Finance, 2022)
It is also defined as "a process in which citizens directly participate in formulating the budget, making decisions, and monitoring its implementation. It establishes a channel for citizens to express their opinions regarding budget priorities, submit spending proposals, and vote on them — which indicates the extent of transparency and availability of the government's financial information to the public" (Hall Jeremy, 2018).
Accordingly, we can say that the open budget is a system based on making data and information related to the state's general budget transparently and comprehensively available, allowing citizens and civil society to be informed about how the budget is prepared and how public resources are distributed, and to participate in its various stages. The goal of this is to enhance the principles of disclosure, transparency, accountability, and democratic participation, and to improve the efficiency of public spending by engaging the public in monitoring governmental financial performance.

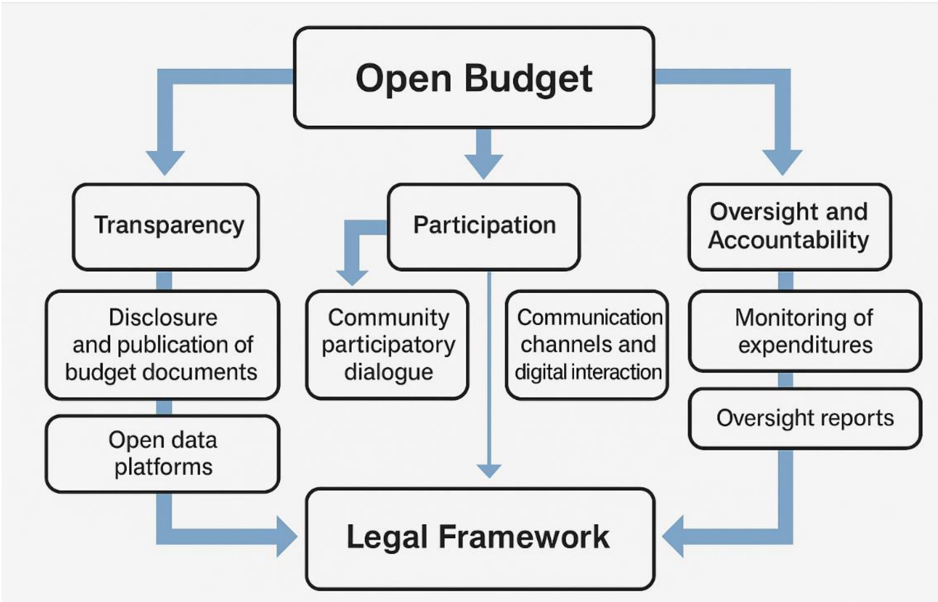

Figure 01: Model of the Open Budget
Source: Prepared by the researcher based on previous studies

3.2 The Importance of the Open Budget:

The process of preparing open budgets is a means of rearranging priorities and consolidating social justice. The citizen shifts from being a mere observer to becoming an active participant in public administration, which makes him a fully and decisively contributing party. Moreover, the process of preparing open budgets provides citizens with better opportunities to access work and services through participation in priority issues such as health, transportation, and education.

The most important benefits can be summarized in the following points (United Nations Organization, 2004):

- Deepening democratic practice through dialogue between citizens and the government, which contributes to the development of public administration.
- Increasing the transparency of public administration and the efficiency of public spending.
- Encouraging citizens to participate in decision-making and in allocating and monitoring the use of public funds.
- Tending toward greater accountability and responsibility of decision-makers and direct officials.
- Enabling the identification of collective priorities and participation in resource management.
- Consolidating the foundations of trust between the government and the people.
- Creating a democratic culture within society and strengthening the social fabric.

4. Principles of Public Financial Governance from the Perspective of the Open Budget:

There are a set of indicators that allow us to measure the efficiency and effectiveness of the open budget and the extent of its application at the governmental level, including:

4. 1 Financial Efficiency and Effectiveness:

Financial efficiency represents a fundamental pillar in sound financial management, whether at the individual, institutional, or governmental level. At its core, this concept expresses the ability to achieve an optimal balance between financial inputs and outputs. It seeks to maximize the return on available resources while minimizing outputs as much as possible. Financial studies indicate that organizations and governments can achieve higher productivity by improving operational efficiency without necessarily increasing invested resources, making this principle an effective tool for maximizing financial value (B.C. Egbide, 2012).

4.2 Financial Transparency (Financial Disclosure):

Financial transparency refers to providing accurate, reliable, and timely financial information through disclosure of activities, procedures, decisions, and policies adopted by the state and its various institutions, ensuring public access to them. It also means "informing the public about the structure and functions of the government sector, the intentions underlying fiscal policies, public sector accounts, and fiscal forecasts." This entails giving everyone access to and publishing comprehensive budget documents that specify revenue sources, spending priorities, performance indicators, and the financial situation. All stakeholders, including citizens, should be able to access this information easily (Ghadban, 2015).

Public financial transparency helps reveal potential risks related to public finance, leading to faster fiscal policy responses and greater resilience in changing economic conditions, thereby reducing the likelihood and severity of crises. It also promotes fiscal discipline and control over spending. Furthermore, public financial transparency benefits citizens by providing them with the information needed to hold their governments accountable for policy choices. More transparent governments also benefit from enhanced access to international capital markets (Meneh, 2016).

4.3 Community Participation:

The United Nations report gives a comprehensive definition of community participation, defining it as "creating opportunities that enable all members of society and the larger community to participate effectively and influence the development process, so that they may fairly and equitably share in the fruits of development." This definition links the concept of popular participation to community empowerment, allowing all societal actors to become active partners alongside official governmental actors in local decision-making at every stage—from generating alternatives to implementation and evaluation (Bounkano, 2022).

When community participation is applied to financial aspects within the framework of public financial governance, it appears through what is called *participatory budgeting*, which serves as an effective tool for improving and strengthening decentralized governance. It can enhance citizens' access to councils and facilitate the timely resolution of their issues, while also promoting accountability and transparency in managing public financial resources.

Participatory budgeting is the mechanism through which citizens contribute to decision-making regarding how part or all of the available budget for participation will be spent. It is the genuine embodiment of direct democracy, as it allows residents to decide the allocation of funds according to their needs and aspirations, with elected bodies committing to implementing their decisions. It thus represents one of the most important modern mechanisms for realizing the participatory approach in decision-making and public policy. Experiences have proven the effectiveness of this method in many countries in involving individuals and rationalizing public policies, especially amid cognitive transformations and the shift from representative to participatory democracy. Moreover, with increasing efforts to introduce greater transparency and accountability in governance, it enhances efficiency and quality in service delivery—provided that sound foundations exist—thus contributing to direct citizen participation on the one hand and comprehensive development on the other (Sarhan, 2022).

4.4 Budget Oversight:

Exercising budget oversight through the legislative authority is of utmost importance in ensuring accountability for the use of public resources. Traditionally, legislative councils are responsible for approving budgets, allocating resources, supervising public spending, and ensuring representation on behalf of citizens, while supreme audit institutions provide oversight by conducting independent assessments of public fund management and government spending.

The importance of budget oversight within the open budget framework lies in strengthening both transparency and public accountability. This is achieved by enabling legislative and oversight bodies to access accurate and timely information about public spending, and by ensuring the participation of citizens and civil society in tracking budget implementation and reporting deviations or shortcomings (Frank, 2023).

4.5 Accountability: (Al-Husri, 2024)
Accountability represents the core pillar of the public financial governance system, as it constitutes the most effective mechanism to ensure that government entities adhere to the principles of transparency and efficiency in managing public resources, reflecting the values of integrity and justice. It provides the institutional and legal framework that obliges government agencies to justify their financial decisions, bear their consequences, and be held accountable for their financial outcomes—whether in revenue collection or public expenditure.
The United Nations Development Programme defines accountability as "clear and effective lines of legal, political, financial, and administrative accountability to ensure that service-providing entities within the public sector are held responsible." It refers to subjecting government institutions, their leaders, and employees to accountability for their actions and financial decisions, establishing procedures that ensure accountability for violations of governing laws and regulations, and the existence of an effective internal audit system. This makes accountability easier and more effective and encourages officials to carry out their duties with accuracy and efficiency to avoid being held accountable.
These accountability mechanisms and channels may be internal, through internal auditing, or external, through specialized oversight bodies, parliament, or local popular councils. This requires clearly defining the roles, duties, and authorities of leaders and employees to ensure separation between political and executive powers within the institution.

5. Study of Open Budget Indicators in Algeria: 2019–2023

The International Budget Partnership (IBP) issued an international report called the *Open Budget Survey (OBS)*, which by 2023 covered 125 countries, including Algeria. These countries comprise 7.5 billion people (95% of the world's population) and have budgets totaling more than 33.5 trillion dollars in spending for the fiscal year 2022. Since 2006, the survey has become a fundamental benchmark for assessing whether national budgets are accountable and inclusive. The survey is a powerful tool and a starting point for civil actors to hold governments accountable and ensure that public funds serve the public interest.
It is the only research tool in the world that is independent, comparable, and fact-based, using internationally agreed standards to evaluate public access to government budget information, the formal opportunities available for public participation in the national budget process, and the role of oversight institutions in the budget process.

5.1 Transparency:
This part of the survey measures the public's ability to access information about how the government collects and spends public resources. It relies on the publication of budget documents made available electronically to the public. The availability, timeliness, and comprehensiveness of eight key budget documents are evaluated using 109 equally weighted indicators, with each country receiving a score from 0 to 100.
Note: A transparency score of 61 or higher indicates that a country is likely publishing sufficient materials to support public debate on the budget.

Table 01: Algeria's Transparency Index Score

Year	2019	2021	2023
Budget Transparency Score (0–100)	2	3	15
Global Average Score	45	45	45
Global Ranking	112 / 119	114 / 120	105 / 125

Source: Prepared by the researcher based on statistics from the International Budget Partnership (IBP)

From the table, we note that in 2023 Algeria obtained a transparency score of 15/100, ranking 105th out of 125 countries. In 2021, Algeria scored 3/100, ranking 114th out of 120 countries. In 2019, it scored 2/100, ranking 112th out of 119 countries. These figures clearly indicate that Algeria has made no tangible progress in this indicator. Overall, these recorded scores are very low, falling within the category of "information unavailable or insufficiently produced and disseminated," far below the required level according to the IBP classification (range [00–40]). This demonstrates the lack of seriousness by the Algerian government and the Ministry of Finance, as well as their limited attention to improving and enhancing financial transparency through the disclosure and wide availability of budget-related information to the public.

Table 02: Transparency Scores of Some Arab Countries (2019–2023)

Country / Year	2019	2021	2023
Global Average	45	45	45
Jordan	61	61	60
Egypt	43	43	60
Morocco	43	48	47
Tunisia	35	42	16
Saudi Arabia	18	23	26
Lebanon	6	9	17
Algeria	2	3	15
Iraq	9	6	8
Qatar	1	2	2
Sudan	2	1	2
Yemen	0	0	0

Source: Prepared by the researcher based on statistics from the International Budget Partnership (IBP)

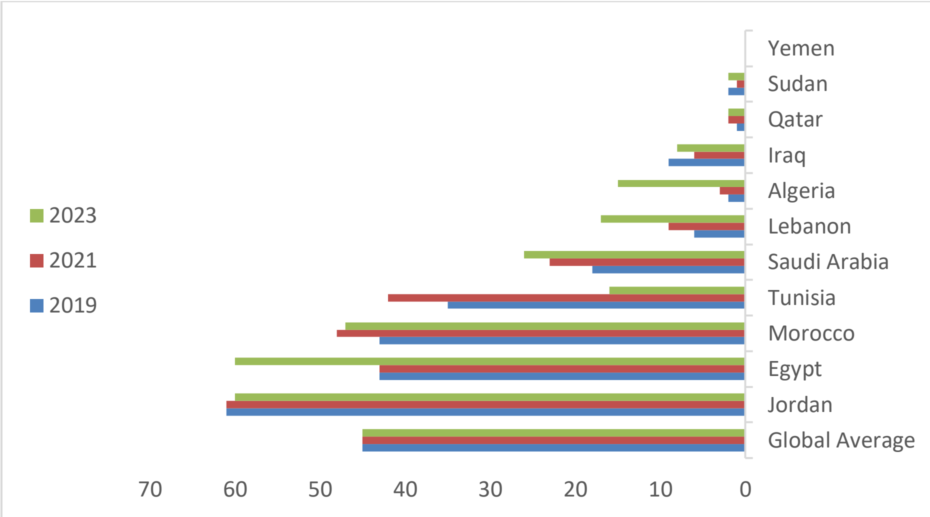

Figure 02: Algeria's Transparency Score Compared with Other Arab Countries (2019–2023)
Source: Prepared by the researcher based on statistics from the International Budget Partnership (IBP)

From the table and figure above, we can conclude that Algeria is among the Arab countries that occupy the lowest ranks due to its weak results compared to other Arab countries listed. Morocco, Tunisia, Saudi Arabia, Egypt, and Jordan all outperform Algeria in both scores and rankings. Moreover, Algeria's results are below the global average of 45/100, reflecting the country's significant delay in transparency. This can be attributed to several factors, including the limited availability of budget documents, the absence of a culture of financial transparency and participatory governance, and the restricted use of digital tools in this field.

Table 03: Availability of Budget Documents to the Public in Algeria (2019–2023)

Budget Document / Year	2019	2021	2023
Pre-Budget Statement	🔴	🔴	🟡
Executive's Budget Proposal	🟡	🟡	🟢
Enacted Budget	🟢	🟢	🟢
Citizens Budget	🟡	🟢	🟡
In-Year Reports	🟡	🔴	🟡
Mid-Year Review	🟡	🟡	🔴
Year-End Report	🔴	🔴	🟡
Audit Report	🟡	🟡	🔴

Key		
	Not Produced	🔴
	Available to the Public	🟢
	Published Late or Not Online / Available for Internal Use Only	🟡

Source: Prepared by the researcher based on statistics from the International Budget Partnership (IBP)

This table shows a relative improvement in public financial transparency through the availability of budget documents to the public during the period 2019–2023. It is observed that there has been gradual progress in certain aspects, especially in 2023, as some documents such as the *Enacted Budget*, the *Executive's Budget Proposal*, and the *Year-End Report* became publicly available, some of them published on time and others with slight delays. However, there remain clear shortcomings in other areas—some important documents, such as the *Pre-Budget Statement*, *Mid-Year Review*, and *Audit Report*, were either not published online, not produced at all, or published internally only. This represents a negative indicator and reveals gaps in transparency and financial accountability.

On the other hand, a notable improvement can be seen in the *Citizens Budget*, which is published through the Ministry of Finance's website by the General Directorate of Budget. It is available to the public in a simplified and understandable format for easier access and comprehension.

Therefore, it can be said that the state's efforts to improve financial transparency remain insufficient and require political will, institutional support, genuine community participation, and continuity in publishing key documents in a timely, simplified, and accessible manner for the public to build trust between citizens and the state. The Algerian government and the Ministry of Finance must prioritize and give utmost importance to publishing all budget documents (*Pre-Budget Statement, Executive's Budget Proposal, Citizens Budget, Mid-Year Review, Audit Report, and Year-End Report*) to achieve financial transparency and make a qualitative international leap in this field for effective and transparent financial governance.

5.2 Public Participation in the Budget Process:

Transparency alone is not sufficient to improve governance; comprehensive public participation is crucial to achieving the positive outcomes associated with increased budget transparency. The *Open Budget Survey (OBS)* evaluates the formal opportunities available to the public for meaningful participation in different stages of the budget process. It examines the practices of the central government's executive branch, the legislature, and the supreme audit institution using 18 equally weighted indicators, consistent with the principles of the *Global Initiative for Fiscal Transparency (GIFT)* and the *Principles of Public Participation in Fiscal Policy*. Each country's score is calculated on a scale from 0 to 100.

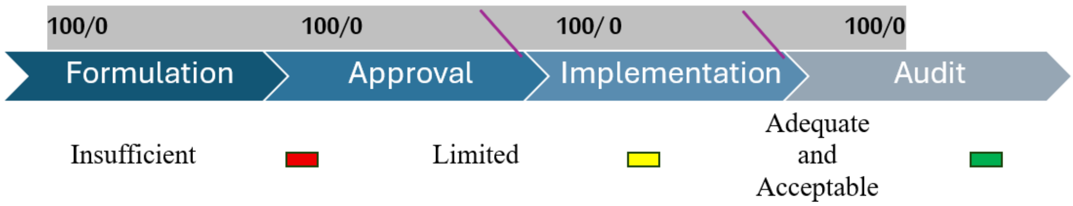

Figure 03: Extent of Opportunities for Public Participation in the Budget Process (2019–2023)
Source: Prepared by the researcher based on data from the International Budget Partnership

Figure 03 illustrates the key stages of the budget process and the extent of opportunities granted for public participation. The range [61–100] represents the reference category, indicating that a country provides sufficient opportunities for public participation in the budget process.

Table 04: Public Participation Score in Various Budget Processes in Algeria (2019–2023)

Year / Category	2019	2021	2023
Participation in Formulation (Executive Authority) Public	0	0	0
Participation in Approval (Legislative Authority) Public	0	0	0
Participation in Implementation Public	0	0	0
Participation in Audit (Oversight Bodies) Public	0	0	0
Average Score Global	14	14	14

Source: Prepared by the researcher based on data from the International Budget Partnership website

From Figure 03 and Table 04, it is clear that Algeria scored zero out of 100 in the public participation index in budgeting, meaning that opportunities for public participation are entirely absent. This indicates a complete lack of formal mechanisms enabling citizens and civil society to be actively involved in the different stages of the budget cycle (preparation, implementation, evaluation, and

oversight). This reflects the exclusion of citizens from financial policy-making and the absence of channels for civil society participation and open dialogue, which weakens budget transparency.
This situation also indicates that the state treats the budget as a purely technical financial instrument, rather than as a democratic tool requiring the active involvement of different societal groups. This reveals the absence of a democratic dimension and weak interaction with social groups—contradicting international standards of good governance.

Table 05: Public Participation Index Scores for Selected Arab Countries

Year / Country	2019	2021	2023
Average Global	14	14	14
Egypt	15	19	35
Tunisia	17	15	4
Morocco	6	7	15
Jordan	7	4	4
Arabia Saudi	18	23	0
Sudan	0	4	0
Algeria	0	0	0
Iraq	0	0	0
Qatar	0	0	0
Lebanon	0	0	0
Yemen	0	0	0

Source: Prepared by the researcher based on data from the International Budget Partnership

Table 05 presents the participation index scores of Arab countries during 2019–2023 compared with the global average, showing varied results ranging from nonexistent too weak to moderate, differing from one country to another.

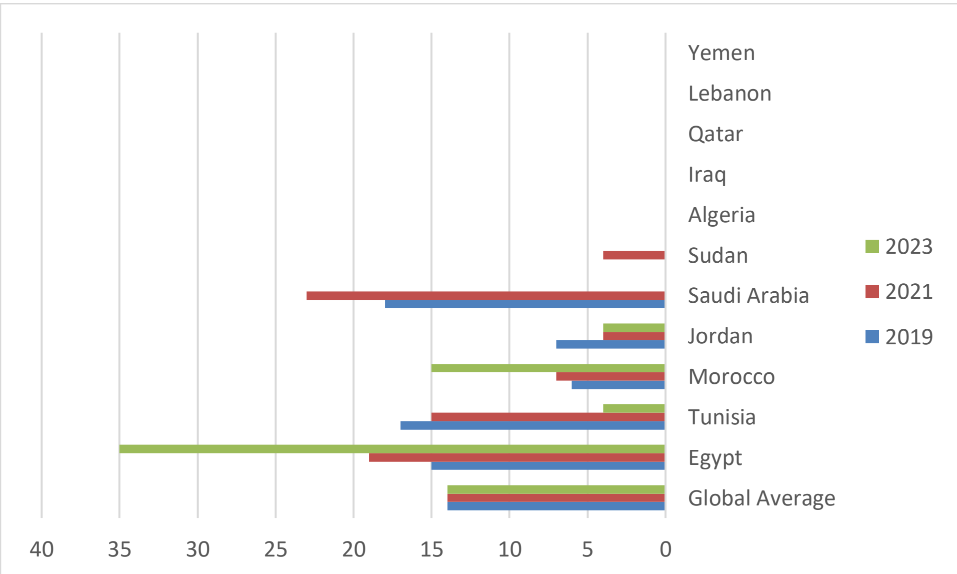

Figure 04: Public Participation Scores in Budget Stages in Algeria Compared to Other Arab Countries (2019–2023)
Source: Prepared by the researcher based on data from the International Budget Partnership

From Table 05 and Figure 04, we observe that Algeria, along with some other Arab countries, ranks at the bottom with a participation score of 0/100, indicating a total absence of public participation. In contrast, countries like Egypt, Tunisia, and Morocco have shown notable progress in public participation indicators, attributed to their governments' adoption of innovative mechanisms that enable the public to engage in different stages of the national budget's preparation, implementation, and monitoring. These countries have also broadened coordination with public bodies and official institutions through public hearings and open dialogues to enhance transparency and inclusiveness.
This progress in the public participation index clearly demonstrates these countries' commitment to achieving sustainable and inclusive financial governance—unlike Algeria, which has shown a complete failure according to this indicator.

5.3 Budget Oversight:
The *Open Budget Survey* also examines the roles of legislative bodies and supreme audit institutions in the budget process and the extent of their oversight. Each country is rated on a scale of 0 to 100 according to 18 equally important indicators. In addition, the survey collects supplementary data on the roles of independent fiscal institutions to provide a comprehensive understanding of financial systems.

Table 06: Results of the Budget Oversight Index in Algeria (2019–2023)

Category / Year	2019	2021	2023
Legislative Oversight of the Budget	39	33	28
Supreme Audit Oversight of the Budget	28	28	28

Source: Prepared by the researcher based on data from the International Budget Partnership

From Table 06, we see that both the legislative authority and the supreme audit institution in Algeria exercise weak oversight during the budget preparation process. The legislative budget oversight scores were 28, 33, and 39 for the years 2019, 2021, and 2023, respectively—these are all weak results and below the global average. The supreme audit oversight scores were 28, 28, and 28 for the same years, which are also insufficient. These figures reflect the weak supervisory role played by the state before, during, and even after budget implementation—both in legislative and supreme audit terms—creating an environment of limited transparency, accountability, and responsibility in managing public funds.
This weakness is attributed to the limited oversight role of parliament, the lack of actual independence of oversight bodies, and the absence of mechanisms for societal oversight, in addition to weak institutional engagement with report findings. This demonstrates the absence of clear, purposeful planning or strategy for budget oversight.

Table 07: Results of the Budget Oversight Index for Arab Countries (2019–2023)

Country / Year	2019	2021	2023
Global Average	44	52	51
Egypt	50	44	54
Tunisia	45	53	12
Morocco	44	56	43
Jordan	43	39	39
Iraq	63	55	46
Algeria	35	32	28
Lebanon	18	22	26
Sudan	33	6	4
Saudi Arabia	11	11	11
Yemen	7	6	6
Qatar	6	6	6

Source: Prepared by the researcher based on data from the International Budget Partnership

Table 07 presents the budget oversight index scores of Arab countries during 2019–2023 compared with the global average, showing results ranging from weak to moderate and relatively acceptable in some cases.

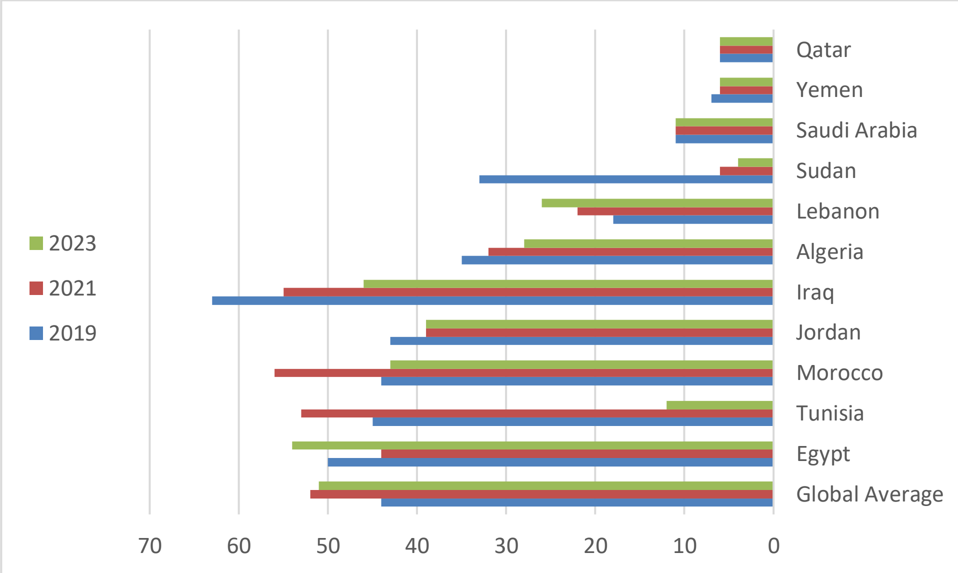

Figure 05: Results of the Budget Oversight Index for Arab Countries (2019–2023)
Source: Prepared by the researcher based on data from the International Budget Partnership

From the table and figure above, which show the results of the budget oversight index for Arab countries (2019–2023), it is evident that most Arab countries have achieved weak and insufficient results below the global average in the budget oversight index, according to the results of the *Open Budget Survey*. This points to a general weakness in budget transparency and oversight compared to global or European standards. The causes vary between political instability in some countries and limited oversight mechanisms in others.
We also observe that four Arab countries—Morocco, Egypt, Tunisia, and Iraq—have achieved relative progress and stability in their results, while Algeria, Lebanon, and Jordan recorded low figures and no noticeable development. At the bottom of the ranking are Yemen, Qatar, Saudi Arabia, and Sudan, with extremely poor results.

6. Conclusion

The results of the study, based on the data and statistics obtained from the *Open Budget Survey* reports for the period 2019–2023 in Algeria, revealed the continued weakness of financial transparency, public participation, and budget oversight indicators compared to some Arab countries. This reflects the presence of structural imbalances in the system of public financial governance. The absence of publication of essential financial documents, weak interaction with citizens, and the restriction of legislative and institutional oversight powers are all factors that limit the possibility of achieving an effective, transparent budget that responds to development priorities. These findings require a comprehensive reform vision that goes beyond technical solutions—toward building an institutional and societal culture that believes in the principle of financial openness and involves citizens in setting priorities and evaluating performance.

6.1 Findings:

The study revealed the following results:

- The general budget, although it is a key tool of fiscal policy and an integral part of the state's economic policy, is not sufficiently regarded as a democratic tool that requires genuine and transparent participation from various actors—parliament, civil society, and the private sector—throughout its stages of preparation, implementation, and evaluation.
- Financial transparency remains weak, as the general budget lacks the minimum level of disclosure of essential information related to budget preparation and implementation. The absence of publication of fundamental documents limits accountability and public oversight.
- There is an absence of community participation due to the marginalization of the role of civil society and citizens in the various budgetary processes, and the lack of mechanisms for social dialogue and consultation affects the legitimacy and effectiveness of fiscal policies.
- Parliamentary and independent budget oversight are both limited, reflecting the weak role of parliament and supreme oversight bodies such as the Court of Accounts. These institutions have become mere technical tools, leading to the spread of administrative and financial corruption.
- The culture of participation and citizen awareness are fundamental factors that directly influence the effectiveness of transparency and accountability in managing public finances. Financial and social awareness means that citizens understand the importance of their role in monitoring budget implementation and how fiscal policies impact the quality of public services—this culture is completely absent among Algerian citizens.

6.2 Recommendations:

- **Modernize the budget** and reform the legal framework for financial transparency by revising the laws governing public finance (*Finance Laws, Public Accounting Law*) in line with international standards to strengthen public financial governance.
- **Enhance reliance on the Citizens Budget** as a major tool for presenting the annual general budget to build trust and strengthen the relationship between the people and governance.
- **Activate mechanisms for public participation** in the budget process through digital communication channels and online platforms for interaction and local consultations, which would improve transparency, accountability, and inclusiveness.
- **Promote proactive disclosure** by making data and information publicly available on the initiative of the relevant authorities, rather than only upon request—this would enhance public financial governance.
- **Adopt open meetings** to allow citizens to exercise their right to participate in making public and important decisions.
- **Spread a culture of participation and accountability** by organizing awareness and training campaigns for citizens on the importance of community participation and its role in public financial management.

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