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The medium-term budgetary framework under Organic Law No. 18-15 on Finance Acts

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Abstract---This paper aims to shed light on one of the key pillars of budgetary reform in Algeria under Organic Law No. 18-15 of 2 September 2018 on Finance Acts-namely, the Medium-Term Budgetary Framework (MTBF), including its design and preparation procedures. The study concludes that the MTBF serves as a strategic instrument reflecting the government's overarching fiscal orientations and as a mechanism for aligning the state's general budget with established policy priorities. It provides public managers with a multi-year outlook on expected public revenues and expenditures, thereby enhancing fiscal planning and predictability. Nevertheless, significant ambiguity remains—particularly regarding the practical modalities for programming multi-year budgets within the MTBF. Consequently, the Algerian Ministry of Finance is urged to provide clearer operational guidance to budget managers and to simplify the legal and regulatory provisions governing this framework to avoid unnecessary complexity.

Keywords---Budgetary reform, General budget, Medium-term planning, Organic law.

Introduction

Like many countries worldwide, Algeria has been pursuing the modernization and reform of its public budgeting system as part of a broader effort to move beyond traditional fiscal management rules and adopt performance-oriented mechanisms grounded in more efficient and effective governance

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practices. In this context—and following a long trajectory of reform initiatives launched since the early 2000s—the Algerian authorities, represented by the Ministry of Finance, enacted in 2018 Organic Law No. 18-15 on Finance Acts. This legislation embodies the core pillars of budgetary reform and outlines the modalities for their implementation.

Among the most significant innovations introduced by Organic Law No. 18-15 of 2 September 2018 is the Medium-Term Budgetary Framework (MTBF)—a novel approach to reforming the state's general budget. The MTBF functions both as a strategic orientation for public financial management and as a medium-term budgetary planning instrument. Against this backdrop, the central research question guiding this study emerges:
What is the Medium-Term Budgetary Framework as defined by Organic Law No. 18-15, and how is it prepared and designed?

This inquiry is of particular relevance given the MTBF's pivotal role within Algeria's current budgetary reform agenda under Organic Law No. 18-15. Accordingly, this paper pursues the following objectives:
To identify the main axes of budgetary reform in Algeria;

- To clarify the concept of the Medium-Term Budgetary Framework;
- To examine the procedures and methodologies for its preparation and design.
- To achieve these aims, the study employs a combined descriptive-analytical methodology, deemed most appropriate for diagnosing, interpreting, and critically analyzing the MTBF within the legal framework established by Organic Law No. 18-15 and related regulatory texts.

The paper is therefore structured into three main sections:
The first section, "Budgetary Reform under Organic Law No. 18-15 of 2 September 2018," provides an overview of the key dimensions of Algeria's budgetary reform as articulated in the organic law.
The second section, "The Medium-Term Budgetary Framework as a New Approach to Reforming the State's General Budget," explores the concept, objectives, and distinctive features of the MTBF.
Finally, the third section, "Design and Preparation of the Medium-Term Budgetary Framework," constitutes the core of the study, offering a detailed analysis of its operational architecture and implementation mechanisms.

First: Budgetary Reform under Organic Law No. 18-15 of 2 September 2018

An examination of the evolution of budgetary reform in Algeria reveals that the competent authorities—primarily the Ministry of Finance—have launched numerous initiatives aimed at modernizing and improving public financial management. While some of these efforts have been successfully implemented, others have encountered significant practical and operational challenges. In this trajectory, the Budget System Modernization Project (2006) marked an early and pivotal step toward comprehensive budgetary reform **(Masai, 2020)**, as it sought to upgrade the tools and methodologies used in planning, preparing (**Fellouh, 2022, p. 12**), executing, and monitoring the state's general budget
These reform endeavors culminated in the enactment of a cornerstone legal instrument **(Algerian Constitution, 2019, Art. 140)**: Organic Law No. 18-15 on Finance Acts, issued on 2 September 2018 **(Algerian Official Gazette, 2019, Art. 140)**. This law serves a dual purpose: it constitutes the reference framework governing all aspects of public finance, and simultaneously acts as the foundational pillar of Algeria's current budgetary reform agenda.

1. Organic Law No. 18-15 of September 2, 2018, on Finance Laws

The provisions of Organic Law No. 18-15 of September 2, 2018, are grounded in new conceptual frameworks emerging from the reform of Algeria's budgetary system. This reform reflects the Ministry of Finance's ongoing efforts—initiated several years ago—to enhance the transparency of the country's budgetary strategy. The law adopts a multi-year budgetary perspective, structured around program-based approaches aimed at achieving predefined outcomes (Harrak, 2021, p. 25). This shift relies on the organizational reform of public management, oriented toward results, with an emphasis on effectiveness and the strengthening of transparency and reliability in budgetary information (Directorate General of Budget, 2018, p. 1).

Accordingly, Organic Law No. 18-15 defines the framework governing the preparation, execution, presentation, parliamentary approval, and monitoring of finance laws. It also establishes the principles and rules of public finance and state accounting within a medium-term budgetary framework. The law repeals Law No. 84-17 of July 7, 1984, on finance laws, with full implementation scheduled for 2023 through a phased transitional process (Official Gazette of Algeria, 2018, p. 20; Appendix 1, 2018).

Organic Law No. 18-15 of September 2, 2018, comprises 91 articles organized into five sections. Section I outlines general provisions. Section II addresses state revenues, expenditures, and accounts. Section III details the mechanisms for preparing, submitting, and approving draft finance laws. Section IV focuses on the execution of annual finance laws. Finally, Section V is dedicated to the settlement law (Official Gazette of Algeria, 2018, Arts. 1–91, pp. 9–20).

2. Budgetary Reform Pillars under Organic Law No. 18-15 of September 2, 2018

Organic Law No. 18-15 of September 2, 2018 holds considerable significance, as it serves as a fundamental reference aligned with public policy orientations—typically embodied in medium-term, multi-year programs. This alignment is reflected in finance laws, which function as instruments for implementing annual development programs by matching anticipated capital and operational expenditures with available resources to ensure their effective execution on the ground, thereby supporting and achieving a structural balance in the state's general budget (Directorate General of Budget, 2018, p. 2).

The Management Component

This component introduces new approaches to the management of the state's general budget, specifically through the implementation of program-based budgeting.

1.1.2. Program-Based Budgeting

In the context of public management reform oriented toward results, it has become necessary to restructure the existing framework of the state's general budget. This involves adopting the concept of "programs" as a new budgetary unit, replacing the traditional classification based on sectors, (Official Gazette of Algeria, 1984) chapters, and sections. Article 79 of Organic Law No. 18-15 explicitly states that "the program constitutes the unit for the execution of budgetary appropriations." Accordingly, operational expenditures and public investment (capital) expenditures will be consolidated into a single, unified budget.

Within this framework, a program comprises all financial appropriations linked to the activities of one or more departments within a single ministry, (Official Gazette of Algeria, 2018, p. 18) across several ministries, or within a public institution(Appendix 2, n.d.). These appropriations are aligned with a set of predefined objectives. Programs are further disaggregated into sub-programs, each encompassing specific activities designed to implement public policies(Akhal, 2022, p. 711).

In essence, program-based budgeting represents a paradigm shift—from a traditional input-based budget (the classical approach) to an outcome-oriented budget. Under this new system, each ministerial department prepares its budget based on its specific programs, predefined objectives, and operational needs.

2.1.2. Results-Based Management

Also referred to as performance-based or objective-oriented budgetary management, results-based management (RBM) represents a modern approach to public financial management. It is a methodology that directs institutional efforts toward achieving predefined short- and medium-term outcomes (United Nations Development Group, 2010, p. 7).

The core objective of RBM is to enhance the effectiveness and accountability of public administration by setting realistic, measurable expected results, monitoring progress toward their achievement, and supporting managers in implementing performance evaluation mechanisms through the use of relevant indicators. This approach emphasizes the principle of managerial responsibility—whereby each manager is solely accountable for the performance and outcomes of their respective unit.

Accordingly, the new budgeting approach—program-based and grounded in results-based management—has replaced the traditional input-based (or "means-based") budgeting framework, which was structured around sectors (Rouina, 2018, p. 149)and budgetary headings. Unlike the former model, the RBM-informed approach explicitly incorporates performance and efficiency indicators. Furthermore, (Babenette & Saraoui, 2022, p. 333) it empowers each ministerial department to plan and schedule the operations and/or activities under its responsibility. Each program integrates a coherent set of operations aligned with the government's overarching strategic objectives and is supported by adequate financial resources covering all ministerial activities.

3.1.2. Performance Oversight Activation

This is achieved through the operationalization of three interrelated functions: control, inspection, and evaluation, each defined as follows:

Control: A regular and periodic process comprising a set of procedures designed to ensure alignment between previously defined strategies and their implementation. In the context of budgetary management, control entails verifying the extent to which assigned entities (e.g., ministries) have achieved their planned objectives (Hemissi, 2020, p.7).

Inspection: A function entrusted to external oversight bodies responsible for monitoring ongoing activities. It involves examining the modalities of implementation, the conditions under which activities are executed, and an assessment of the results attained. Thus, inspection serves to evaluate the quality and compliance of implementation against pre-established standards.

Evaluation: An analytical activity that assesses how programmed activities have been carried out, based on specific performance indicators. Evaluation is conducted across economic, financial, organizational(Official Gazette of Algeria, 2018, p. 9).

2.2.2. The Medium-Term Budgetary Framework (MTBF)

This dimension of budgetary reform is intrinsically linked to the multi-year budgetary approach. It serves as the primary instrument through which the state articulates its overarching strategic directions and policy priorities by establishing estimates of public revenues and expenditures over a horizon that extends beyond 12 months but does not exceed three years.

Put differently, the Medium-Term Budgetary Framework is a rolling, medium-term programming tool that is updated annually. It covers a three-year projection period and includes forecasts of public revenues and expenditures categorized by their nature. The MTBF is prepared concurrently with the annual budget and is designed to be dynamic—systematically revised each year to reflect updated macroeconomic assumptions and fiscal priorities (Spackman, 2002, pp. 3–5).

Pursuant to Article 72 of Organic Law No. 18-15, the draft state budget for the upcoming fiscal year must be fully embedded within the MTBF. It must also be consistent with the government's report on the evolution of the national economy and the strategic orientation of public finance. This alignment ensures the sustainability of budgetary policies by enabling early identification of available resources, government priorities, and fiscal requirements, and by establishing a coherent mechanism for allocating resources in line with those priorities. Central to this process is the preparation of a comprehensive and realistic projection of mobilizable public revenues over the medium term.

In summary, according to Organic Law No. 18-15, the Medium-Term Budgetary Framework serves two core functions:

It acts as a strategic instrument that reflects the state's major policy orientations, priorities, and fiscal projections beyond the annual cycle (Official Gazette of Algeria, 2018, p. 9) ;

It functions as a budgetary management tool that guides the allocation of state resources according to strategic priorities and provides managers with a multi-year outlook on budgetary trends.

The following section provides a more detailed examination of this key pillar of budgetary reform.

Second: The Medium-Term Budgetary Framework as a New Approach to Reforming the State's General Budget

The Medium-Term Budgetary Framework (MTBF) emerged as a novel orientation in public budget reform, first adopted by member countries of the Organisation for Economic Co-operation and Development (Appendix 2, n.d.) (OECD) in the early 2000s. It represents a short-to-medium-term fiscal planning instrument, typically spanning three to five years at most. The MTBF is submitted annually alongside the general budget and allows for annual adjustments to fiscal policy, thereby fostering greater coherence between overarching public policies and short-term budgetary programming (Official Gazette of Algeria, 2018, p. 17).

In this context, this section of the paper aims to define the Medium-Term Budgetary Framework, outline its key characteristics, and identify the core objectives underlying its adoption as a new instrument for medium-term fiscal planning under the provisions of Organic Law No. 18-15 of September 2, 2018.

1. Definition of the Medium-Term Budgetary Framework

The MTBF is a macroeconomic fiscal planning instrument designed to ensure the sustainability of the state's general budgetary policies. It achieves this by enabling early identification of available financial resources, governmental priorities, and fiscal requirements. Furthermore, it provides a comprehensive and realistic projection of mobilizable public revenues and establishes a resource allocation system aligned with strategic priorities (Djouzi, 2014, p. 96).

To clarify the legal and operational contours of the MTBF as introduced by Organic Law No. 18-15, the Algerian legislature enacted Executive Decree No. 20-335 in 2020, which specifies the modalities for designing and preparing the MTBF. Article 2 of this decree defines the MTBF as follows:

"The Medium-Term Budgetary Framework constitutes a three-year financial programming instrument covering state revenues, expenditures, budget balance, and, where applicable, state debt."

Similarly, Article 3 of the same decree states:

"The Medium-Term Budgetary Framework is a rolling programming instrument, updated annually over a three-year horizon for major aggregates. It takes the form of a document reflecting the fiscal position of the current year and the two subsequent years, including estimates of state revenues, expenditures, budget balance, and—where applicable—state debt, all within the context of the macroeconomic framework and the Treasury's financial position (Bouichaoui & Ghazzazi, 2020, p. 22)."

Thus, from the perspective of Algerian legislation, the MTBF constitutes a three-year programming tool for public revenues, expenditures, and the state's budget balance, formulated as annual estimates for the current fiscal year and projections for the following two years. The Minister of Finance is mandated to design and prepare the draft MTBF and submit it to the government for approval. Consequently, the MTBF serves as a binding fiscal envelope that sets the budgetary ceiling within which the state budget must be prepared and subsequently approved by Parliament (Official Gazette of Algeria, 2020, Art. 2, p. 3).

2. Characteristics of the Medium-Term Budgetary Framework

The Medium-Term Budgetary Framework (MTBF) does not contradict the well-established principle of annuality of the state's general budget. Rather, it reaffirms that the preparation, submission, and parliamentary approval of the annual budget remain strictly annual processes. However, the MTBF includes forward-looking projections for up to two additional years beyond the current budget year. Its key characteristics can be summarized as follows (Official Gazette of Algeria, 2020, Art. 6, p. 3):

- The MTBF is a medium-term budgetary programming and planning instrument.
- It covers a maximum horizon of three years.
- It provides an integrated medium-term outlook on the macroeconomic situation.
- It articulates the strategic orientations of the state's public finance policy.
- It serves as an indicative document forecasting public revenues and expenditures for a period of two to three years beyond the current budget year.

- It encompasses medium-term projections of state revenues, expenditures, and financing, structured on the same methodological basis as the annual budget.
- It is subject to revision during the preparation phase of the draft finance law for the upcoming fiscal year.

3. Objectives of the Medium-Term Budgetary Framework

Pursuant to Article 4 of Executive Decree No. 20-335 of November 22, 2020, the objectives of the MTBF are as follows:

- Strengthening macroeconomic stability;
- Reinforcing and guiding budgetary discipline;
- Prioritizing and sequencing expenditures within the general state budget;
- Enhancing the accuracy and reliability of budgetary forecasts;
- Improving the allocation of available resources in line with strategic national priorities and public expenditure needs;
- Promoting the rationalization of public spending;
- Ensuring continuous fiscal coverage and assessing budgetary feasibility;
- Guaranteeing budgetary discipline and the sustainability of public expenditure;
- Aligning the budget with spending programs and macroeconomic objectives;
- Optimizing resource distribution across expenditure sectors according to government priorities;
- Delivering more effective public services by enabling managers to better anticipate program implementation and providing a structured framework for performance monitoring;
- Clarifying institutional responsibilities in medium-term fiscal planning.

Third: Design and Preparation of the Medium-Term Budgetary Framework

The Medium-Term Budgetary Framework (MTBF) is formally adopted by the government during a cabinet meeting, based on a report submitted by the Ministry of Finance. Each year, the Minister of Finance is entrusted with designing and preparing the draft MTBF, allocating financial appropriations to various ministerial departments according to the following key determinants (Djouzi, 2014, pp. 96–97) :

- Trends in ordinary tax revenues;
- Trends in hydrocarbon-related revenues, linked to the average oil barrel price and its corresponding fiscal reference price;
- The exchange rate of the Algerian dinar;
- Strategic plans of key value-adding sectors;
- General price developments (inflation);
- Gross domestic product (GDP) growth trends;
- Evolution of public expenditures;
- The overall financial position of the Treasury.

It is worth noting that a High-Level Committee for Budgetary Risk Assessment and Early Warning has been established within the Ministry of Finance (Official Gazette of Algeria, 2020, Arts. 5–6, p. 3). This committee is specifically tasked with monitoring all macroeconomic and public debt-related dimensions, particularly through (Ministry of Finance, 2021):

- Identifying potential budgetary risks;
- Creating a data-sharing platform with public institutions and administrations;
- Developing a methodology for tracking budgetary risk management indicators.
- The implementation of the MTBF is carried out through two operational instruments: the Medium-Term Expenditure Framework (MTEF) and the Expenditure Commitment Plan.

Naturally, both must remain fully consistent with the government's report on the evolution of the national economy and the overarching directions of public policy.

1. The Medium-Term Expenditure Framework (MTEF)

The MTEF, developed for each ministerial portfolio, establishes a three-year multi-annual programming of expenditures. It is revised annually during the preparation of the preliminary draft of the annual finance law, taking into account major budgetary guidelines—particularly the imperative of maintaining budgetary balance (Bouichaoui & Ghazzazi, 2020, p. 382).

Furthermore, the MTEF incorporates proposals submitted by ministers and heads of public institutions responsible for managing program portfolios. These proposals are formulated within the expenditure ceilings allocated per program portfolio (Official Gazette of Algeria, 2020, Art. 9, p. 4), as specified in the Guidance Memorandum for the preparation of the draft annual finance law. Such proposals are structured as follows (Official Gazette of Algeria, 2020, Arts. 8–9, p. 4):

- **For the first fiscal year of the Medium-Term Expenditure Framework (MTEF):**

Proposals are formulated in strict compliance with the expenditure ceiling communicated by the Minister of Finance in the Guidance Memorandum for the preparation of the preliminary draft finance law. This ceiling reflects the budgetary estimates established within the Medium-Term Budgetary Framework (MTBF) for the fiscal year in question and carries a binding character for that year.

For the subsequent two fiscal years (at minimum) of the MTEF:

All expenditure projections must be aligned with the macro-fiscal parameters and assumptions defined by the Minister of Finance within the MTBF.

Based on the above, the MTEF can be characterized as:

- A primarily fiscal document;
- A short- to medium-term instrument covering a horizon of three to five years, depending on the country;
- A strategic framework that links national strategic objectives with budgetary allocations;
- A financial planning tool for medium-term budget management;
- A mechanism that fosters structured dialogue on spending priorities within the limits of available fiscal space;
- A more comprehensive instrument than a mere plan, as it provides an overarching framework for fiscal strategy.

2. The Expenditure Commitment Plan

Pursuant to Article 10 of Executive Decree No. 20-335 of November 22, 2020, the Expenditure Commitment Plan is defined as the document used to assess budgetary expenditures for a single fiscal year. It reflects the expected level and timing of expenditure commitments during the execution of the state budget (Official Gazette of Algeria, 2020, Art. 9, p. 4).

This plan is prepared by each minister or head of a public institution and specifies—on a monthly and/or quarterly basis—the projected commitment levels for each program and its sub-programs. Its preparation must take into account the following considerations (Official Gazette of Algeria, 2020, Art. 10, p. 4):

- The observed level and pace of budget execution during the most recent completed fiscal year;
- The expenditure levels proposed in the MTEF submission by ministers and heads of public institutions;
- Mandatory and non-discretionary expenditures;

The hierarchical ranking of government priorities.

Furthermore, the proposed commitment levels (submitted as part of the Expenditure Commitment Plan) must be communicated to all relevant authorizing officers for the program in question. These officers are then responsible for developing an operational commitment plan and forwarding it to the competent financial controller (Official Gazette of Algeria, 2020, Art. 11, p. 4).

Moreover, expenditure commitment levels may be revised exceptionally during the fiscal year, provided that such revisions are justified by compelling reasons. However, any such adjustment is subject to prior approval by the Minister of Finance, taking into account the Treasury's actual payment capacity. Additionally, the Minister of Finance consolidates all approved Expenditure Commitment Plans to monitor the implementation of the first year of the Medium-Term Expenditure Framework (MTEF). This consolidation enables the preparation of a comparative assessment between the aggregated Expenditure Commitment Plan and the State Treasury's cash flow plan (Bouichaoui & Ghazzazi, 2020, pp. 383–384).

Conclusion

Organic Law No. 18-15 of September 2, 2018, constitutes the foundational framework governing the preparation, execution, presentation, parliamentary approval, and oversight of finance laws in Algeria. It also establishes the core principles and rules of public finance and state accounting, embedding a series of reforms aimed at enhancing effectiveness and strengthening transparency in budgetary information through pre-defined objectives. This law introduces two main pillars of reform:
The management pillar, which entails the adoption of new approaches to public budget management—namely, program-based budgeting, results-based management, and performance oversight;
The budgetary pillar, which encompasses the multi-year budgetary approach and the Medium-Term Budgetary Framework (MTBF).
In light of the study's overarching objective—to examine the MTBF, along with its design and preparation mechanisms under Organic Law No. 18-15—the following conclusions are drawn:
The MTBF serves as a strategic instrument for medium-term fiscal planning;

- It is intrinsically linked to the multi-year budgetary approach;
- It reflects the state's major budgetary policy orientations;
- It aims to support and ensure macroeconomic balance;
- It comprises projections of public revenues and expenditures over a horizon exceeding 12 months but not exceeding three years;
- It seeks to guarantee budgetary discipline and the sustainability of public expenditure in alignment with prioritized government objectives;
- The draft MTBF is prepared annually by the Minister of Finance, taking into account a range of economic and social considerations;

Its implementation relies on two operational tools:
The Medium-Term Expenditure Framework (MTEF), which defines three-year expenditure programming for each ministerial portfolio;
The Expenditure Commitment Plan, which projects budgetary expenditures for a single fiscal year.
Although the Algerian authorities—primarily the Ministry of Finance—have undertaken significant budgetary reforms since launching the modernization of the budget system in 2006, culminating in the enactment of Organic Law No. 18-15 and its accompanying regulatory texts, key ambiguities persist—particularly regarding the practical modalities of designing and preparing the MTBF.

Therefore, it is imperative for the Ministry of Finance to:
Simplify and clarify the legal and regulatory provisions governing the various components of budgetary reform;
Organize comprehensive training programs across all ministerial departments to build capacity in multi-year budget preparation under the MTBF;
Develop a methodological manual that integrates legal, regulatory, and technical dimensions to guide consistent and effective implementation of the reform.

Such measures would significantly enhance the operationalization of the MTBF and advance Algeria's transition toward a more transparent, performance-oriented, and strategically aligned public financial management system.

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