



Ministry of Higher Education and Scientific Research
Mohamed-Cherif Messaadia University - Souk Ahras –



Under the high patronage of the Wali of the Wilaya of Souk Ahras

The Faculty of Economic, Commercial and Management Sciences (The
Laboratory of economic Studies and Research)

In cooperation with the Faculty of Law and Political Science
(The Laboratory of Legal Studies and Research in Light of the Challenges of
Major Dangers)

In coordination with the External services of the Ministry of Finance:

- ✚ Budgetary control of the Wilaya of Souk Ahras
- ✚ Treasury of the Wilaya of Souk Ahras
- ✚ Direction of Programming and Budget Follow-up of the Wilaya of Souk Ahras
- ✚ Tax Direction of the Wilaya of Souk Ahras

Organize a study day on November 30th, 2023 entitled:



Cross-Readings on the Latest Developments in Public Finance in Algeria Between the Challenges of the Texts and the Difficulties of Implementation

- ✚ **Honorary Chairman of the Study Day:** Prof. Dr. Noura Moussa, Director of Souk Ahras University
- ✚ **General Supervisor for the academic day:** Prof. Dr. Moncef Ben Khadija, Dean of the faculty of Economic, Commercial and Management Sciences, in coordination with:
 - Prof. Dr. Soufiene Soualem, Dean of the Faculty of Law and Political Science
- ✚ **Chairman of the study day,** Dr. Farid Hamamda
- ✚ **General coordinator of the study day:** Prof. Fathi Zerari, Prof. mahrez Nour El-Eddin
- ✚ **Chairman of the Scientific Committee:** Prof. Oulad Zawi Abdel Rahman
- ✚ **Chairman of the Organizing Committee:** Dr. Ezzedine Fouad
- ✚ **Supervisor of the General Organization:** Secretary General of the University: Boubaker Herirech
 - Secretary General of the Faculty of Economic Sciences: Ali Lazreg
 - Secretary General of the Faculty of Law: Soufiene Bakhouch



Supervising Experts of the In-Person Attendance at the Amphitheatre nr. 11

A representative of the Ministry of Finance (General Direction of Budget)

Representatives of the Ministry of Higher Education and Scientific Research

Member of the Finance and Budget Committee of the National People's Assembly

Head of the Regional Chamber of the Council of Accountants in Annaba

Regional Director of Budget in Annaba

Treasurer of the Wilaya of Souk Ahras

Budget Controller of the Wilaya of Souk Ahras

Tax Director of the Wilaya of Souk Ahras



Hamamda



introduction

Public finance is considered one of the most important pillars of a country's economy, regardless of its political system and its economic orientation . It has garnered significant attention from researchers and experts in both finance and economics. This interest is one of the most crucial challenges that drive legislative bodies to review and update legal texts at all levels,



The various financial and economic imbalances witnessed in Algeria, as well as in all countries in the world, remained confined within the framework of the law nr. 84-17, dated on February 4, 1984, related to financial laws, which has been in effect for almost 40 years. Similarly, Law No. 90-21 dated on August 15, 1990, related to public accounting, has been in force for about 34 years. These imbalances have compelled the government to resort to annual amendments to financial laws in an effort to regulate and diversify revenues on one hand and rationalize expenditures on the other. However, this practice has become inadequate in keeping up with the challenges of contemporary public finance, given its confinement within laws from the 1980s and 1990s.

The annually issued financial laws had not had a large scope for financial reforms, as they were confined within the provisions of the organic law, 84-17, and the aforementioned Public Accounting Law 90-21. These laws no longer keep up with the developments and innovations that are required by various economic inputs, particularly the modernization of public management practices in general and contemporary financial management in particular. The latter can achieve both financial security and financial governance, which are highly anticipated by most governments. Algeria found itself compelled to align with the modern trends of financial policy, representing the state's public policy in all sectors. This was manifested in the issuance of a new organic law related to financial laws in 2018 and a new Public Accounting Law in 2023, not to mention the emergence of new regulatory and accounting frameworks."

"The issuance of new laws and updated regulations, introduced new provisions governing, regulating, aligning, and framing the state budget according to the emerging challenges and prospective visions. These new provisions have the potential to mirror the economic aspirations of the state by shifting away from traditional burden-based budgeting. Instead, they embrace a program-based budgeting approach that relies on managing according to objectives and results within an accounting and regulatory system aimed at ensuring the success of the state's financial policy."

Problématique of study day

Recently, Algeria, like many countries worldwide, has experienced financial and economic disruptions due to oil crises and the impact of the COVID-19 pandemic, which have negatively affected the state's public budget. Consequently, the problem that is posed in the present study day revolves around the most important reforms adopted through the issuance of numerous texts, governing public finance, and the prospective horizons for these reforms in light of modern financial policy and legislation.

Axes of the Study Day

- + First Axis: The Emerging Control and Accounting Mechanisms in Budgetary Reforms in light of Organic Law 18-15 regarding financial laws and Law 23-07 related to public accounting.***
- + Second Axis: Control mechanisms of the Council of Auditors as a specialized financial jurisdiction (accounts, discipline, evaluation).***
- + Third Axis: Developments in the state's tax policy and the role of the tax administration in its success.***
- + Fourth Axis: Prospects of digitizing the finance sector within the framework of contemporary financial management.***
- + Fifth Axis: A Review of the Developments in the 2024 Budget Law Project."***

Objectives of the Study Day

- + Focus on the essential controls governing public finance.***
- + Introduce the stages of issuing financial laws and the primary authorities involved in the process.***
- + Define the most recent developments in budgetary control practiced by the budget administration.***
- + Explain the significant updates in the new public accounting system regarding procedures and control.***
- + Highlight the role of the Council of Auditors in overseeing the accounts of spending authorities and their management discipline.***
- + Present the recent developments in tax revenues and the mechanisms used to cover the general budget.***
- + Assess the extent of digitalization within the departments responsible for the control and accounting mechanisms of public finance***

Target-Audience of the Study Day

The organizers of the study day, under the supervision of the director of the university of Souk-Ahras, welcome:

- + Financial authorizing officers from various public administrations of the Wilaya of Souk Ahras region and their Budget Management Teams.*
- + Deputy Directors and their Budget Management Teams.*
- + Deans of faculties and directors of institutes affiliated with the University of Souk Ahras.*
- + Professors and students, including doctoral candidates, conducting research in the fields of finance, accounting, law, and management.*
- + General Secretaries affiliated with the University and their Budget Management Teams.*
- + Accountants affiliated with the University and the University services Direction, along with their accounting team.*
- + Director of University Services and directors of university residences along with their Budget Management Teams.*
- + Presidents of Municipal People's Councils of the Wilaya of Souk Ahras and their Budget Management Teams.*
- + Members of the Economic and Financial Committees of the Municipal and Wilaya People's Councils in Souk Ahras.*
- + Budget Controllers in the Wilaya of Souk Ahras and its municipalities and their supervisory team.*
- + Treasury Secretary in the Wilaya of Souk Ahras and their accounting and management team.*
- + Treasurers of municipalities and hospitals, and accounting staff in various public institutions.*
- + Account Auditors, Accounting Experts, and Accountants ".*