



2023/2024



# University of Oum El Bouaghi

## Financial Report

## I. Evolution of the university's budget for the last five years

In the past five years, Oum El-Bouaghi University has experienced significant progress concerning budget allocations and amounts, particularly in the management budget and equipment budget. These advancements have contributed to achieving a sense of equilibrium and financial steadiness during this period. The evidence of this growth is presented in the table below.

Table 01. Budget allocations for the last five years

Years	Amount or budget	Staff and employee expenses	Operational and processing expenses	Balance	The ratio
2018	3 773 458 204,00	3 485 000 000,00	288 458 204,00	31 835 481,28	99,40%
2019	3 992 733 000,00	3 682 863 000,00	309 870 000,00	48 408 675,07	98,92%
2020	4 156 409 000,00	3 923 830 600,00	232 578 400,00	73 688 436,64	98,23%
2021	4 320 080 000,00	4 021 500 000,00	298 580 000,00	50 254 705,11	98,83%
2022	5 171 619 000,00	4.581.959.000,00	488 660 000,00	179 692 179,38	96.52%
2023	5 782 568 000,00	5.198.920.000,00	583 648 000,00	1 315 603 995,19	77,25%

## II. Evolution of the total amount of the budget in the last five years

The following figure shows the evolution of budget allocations (total amount) for the last five years

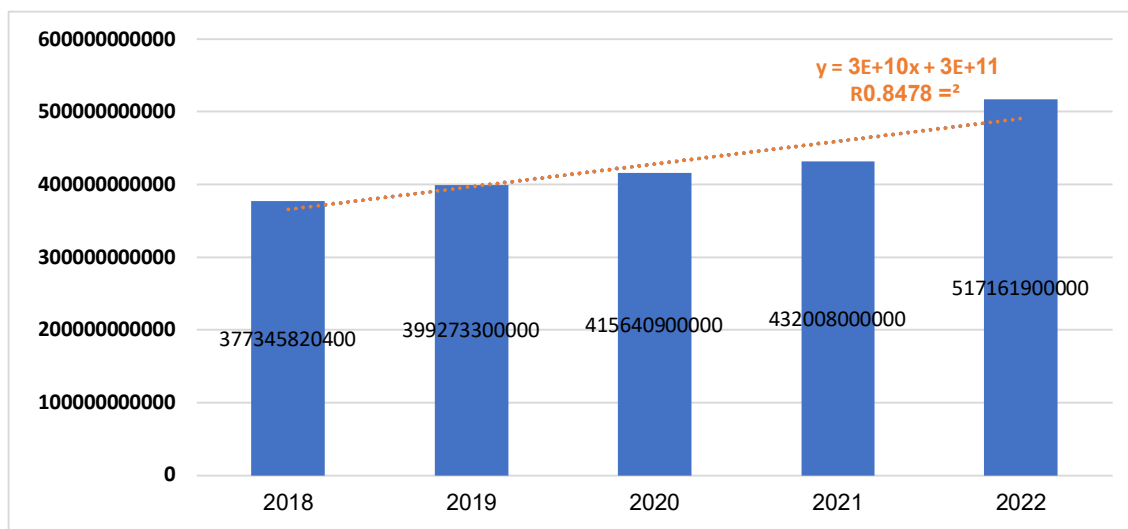
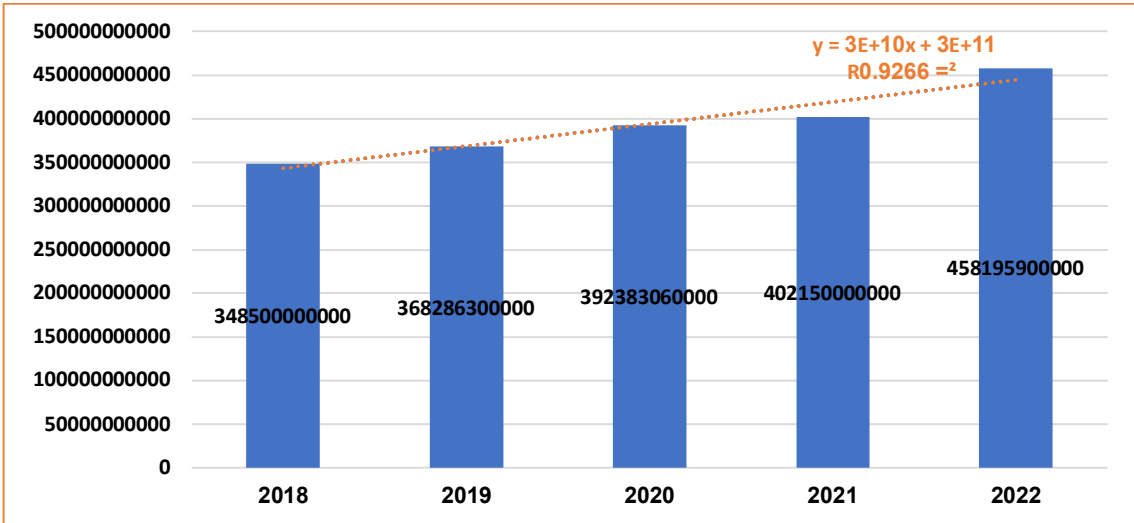


Figure 01. Evolution of the Amount or budget

Based on Figure 01., it is evident that there has been significant progress in budget allocations over the past five years, from 2018 (3 773 458 204,00DZD) to 2022(5 171 619 000,00 DZD). The total amount allocated has notably increased, leading to the university's academic and administrative growth. This positive trend can be attributed to the effective leadership and management skills demonstrated by the university's rector and responsible leaders.

**III. Evolution of the Staff and employee expenses of the budget in the last five years**

Figure 2 illustrates the changes in Staff and employee expenses within the budget over the past five years. It offers a visual representation of how these expenditures have evolved during this period.

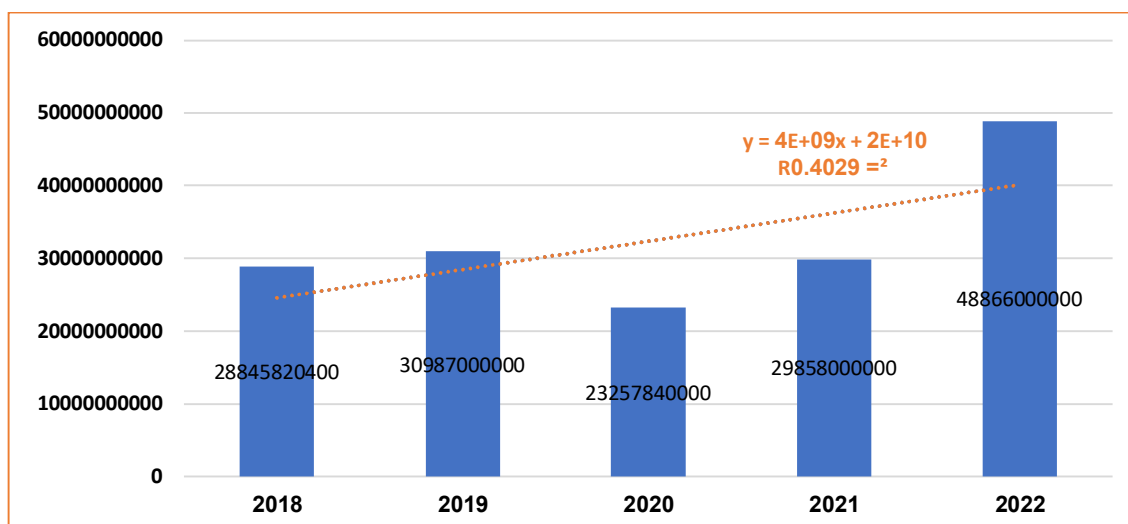


**Figure 02. Evolution of the Staff and employee expenses**

According to Figure 02, there has been considerable growth in the budget allocations for Staff and employee expenses over the last five years, starting from 2018 (3 485 000 000,00 DZD) and reaching 4.581.959.000,00 DZD in 2022. This upward trend in total expenses can be attributed to the university's expansion in both academic and administrative areas.

**IV. Evolution of the Operational and processing expenses of the budget in the last five years**

The presented graph depicts the changes in Operational and processing expenses within the budget over the last five years. It visually represents the evolution of these expenditures during this time frame.

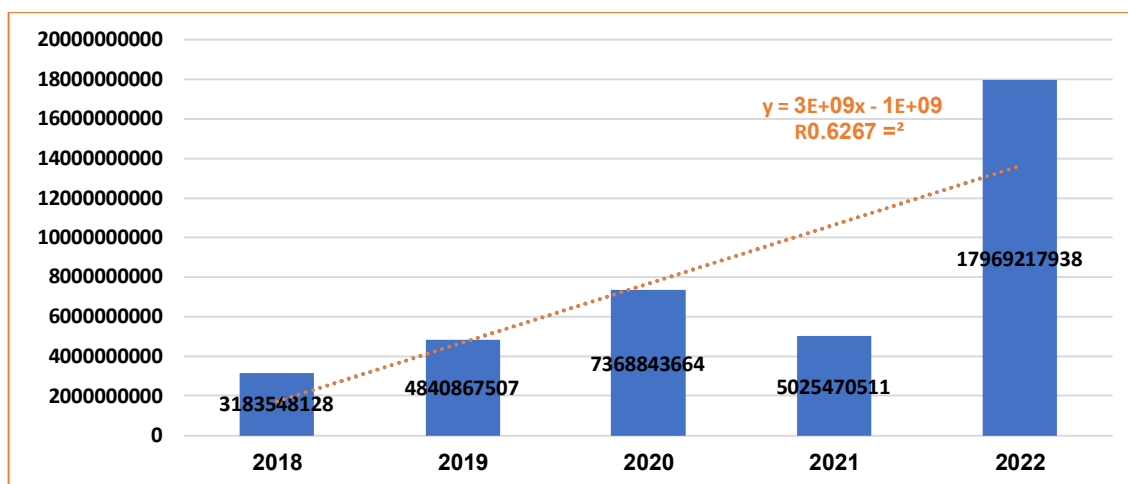


**Figure 03. Evolution of the Operational and processing expenses**

Based on Figure 03, there has been a substantial expansion in the budget allocations for Staff and employee expenses over the past five years, commencing in 2018 (288 458 204,00 DZD) and reaching 488 660 000,00 DZD in 2022, with a slight decrease in 2020 and 2021. This upward trend in total expenses can be attributed to the university's growth in both academic and administrative domains.

#### **V. Evolution of the Balance of the budget in the last five years**

Graph 4 illustrates the fluctuations in Balance within the budget over the past five years. It offers a visual representation of how these expenditures have evolved during this period.



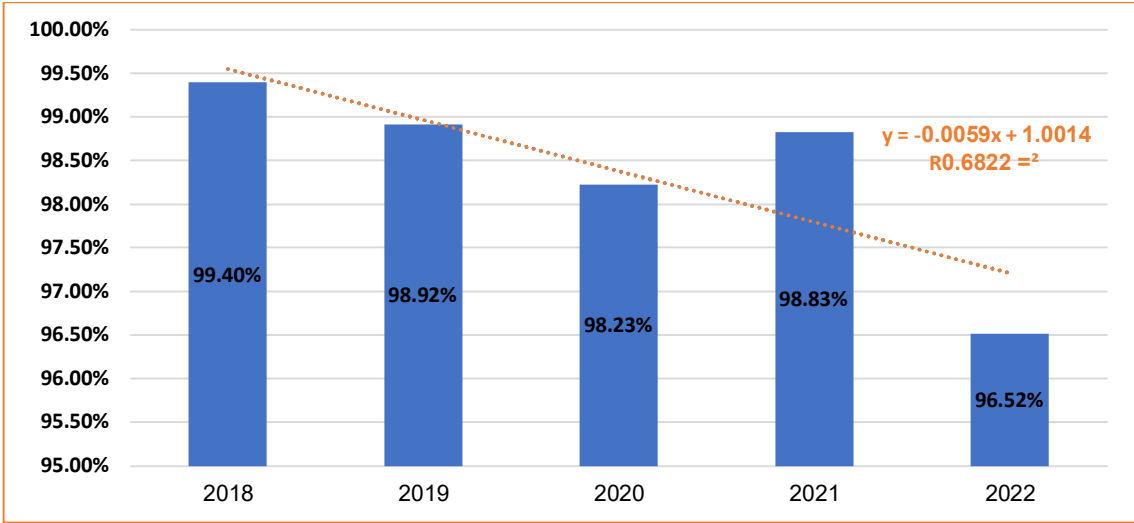
**Figure 04. Evolution of the Balance**

Based on Figure 04., there is a significant variation in the remaining budget amount over the past five years. This disparity can be attributed to differences in management approaches,

varying expenditures, as well as scientific, academic, administrative projects, and construction initiatives undertaken each year.

**VI. Evolution of the Evolution of the budget consumption rate in the last five years**

According to the presented graph, there has been a notable evolution in the budget consumption rate over the last five years. It visually demonstrates the changes in expenditures during this period.



**Figure 05. Evolution of the budget consumption rate**

Based on the initial graph, it is evident that there are significant variations in budget consumption rates over the past five years. These differences can be attributed to varying management approaches, diverse expenditures, and the execution of scientific, academic, and administrative projects, as well as construction initiatives.