



Financial Report: University of Oum El Bouaghi (2021-2025)



Executive Summary

This report provides a scholarly and comprehensive analysis of the fiscal trajectory and institutional growth of the University of Oum El Bouaghi between 2021 and 2025. It highlights a period of significant institutional progress characterized by robust budget allocations and strategic financial management.

1-Evolution of the university's budget for the last five years

in the preceding five-year cycle, the University of Oum El Bouaghi has demonstrated remarkable advancement in its fiscal capacity, particularly regarding management and equipment allocations. This strategic expansion has fostered a climate of financial equilibrium and institutional stability.

Table 01. Budget allocations for the last five years

The following longitudinal data highlights the university's transition into a high-growth fiscal phase:

<u>Years</u>	Amount or budget	Staff and employee expenses	Operational and processing expenses	Balance	The ratio
2021	4 320 080 000,00	4 021 500 000,00	298 580 000,00	50 254 705,11	98,83%
2022	5 071 046 952,39	4 460 355 011,42	430 999 761,59	179 692 179,38	96,46%
2023	5 952 440 035,78	4 948 213 330,14	545 668 253,89	458 558 451,75	92,30%
2024	8 986 902 564,82	5 998 586 435,71	912 281 447,27	1 476 034 681,84	82,40%
2025	9 802 131 970,49	6580241240,28	868013111,95	2 353 877 618,26	75,99%

2 - Evolution of the total amount of the budget in the last five years

The aggregate budgetary capacity has witnessed an unprecedented growth of 126.9% since 2021. This surge is not merely quantitative but signifies a qualitative shift in the university's mission.

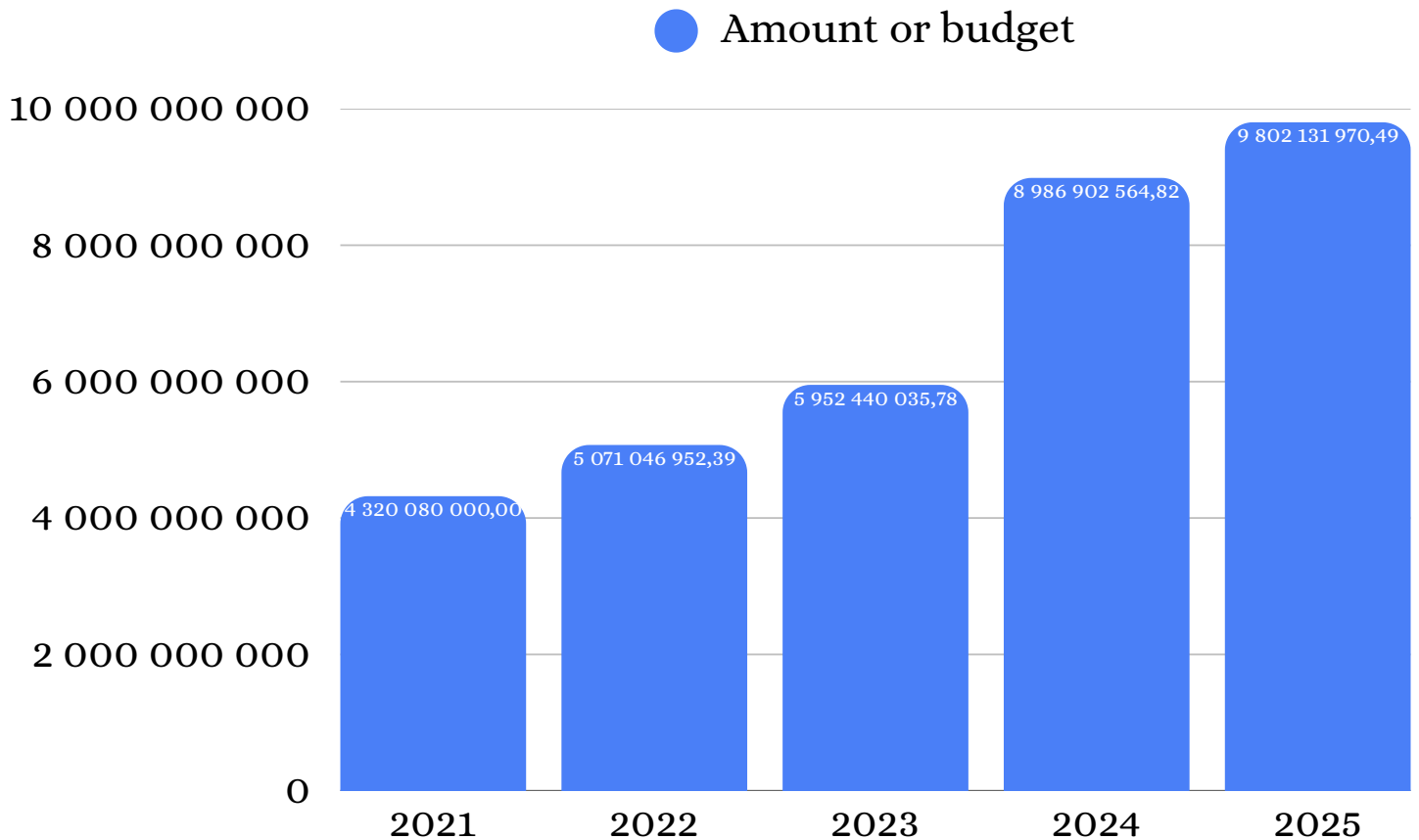


Figure 01. Evolution of the Amount or budget

- **Strategic Expansion:** The jump from 4.32 billion DZD to nearly 10 billion DZD indicates a university that is successfully securing the funding necessary to support large-scale national educational mandates.
- **Institutional Trust:** This growth trajectory is a testament to the administrative efficacy and visionary leadership of the Rector and executive team, who have demonstrated an ability to manage increasingly complex financial flows with high precision.

3 - Evolution of the Staff and employee expenses of the budget in the last five years

As a knowledge-based institution, the University of Oum El Bouaghi views personnel costs as a fundamental investment in human capital rather than a mere operational expense.

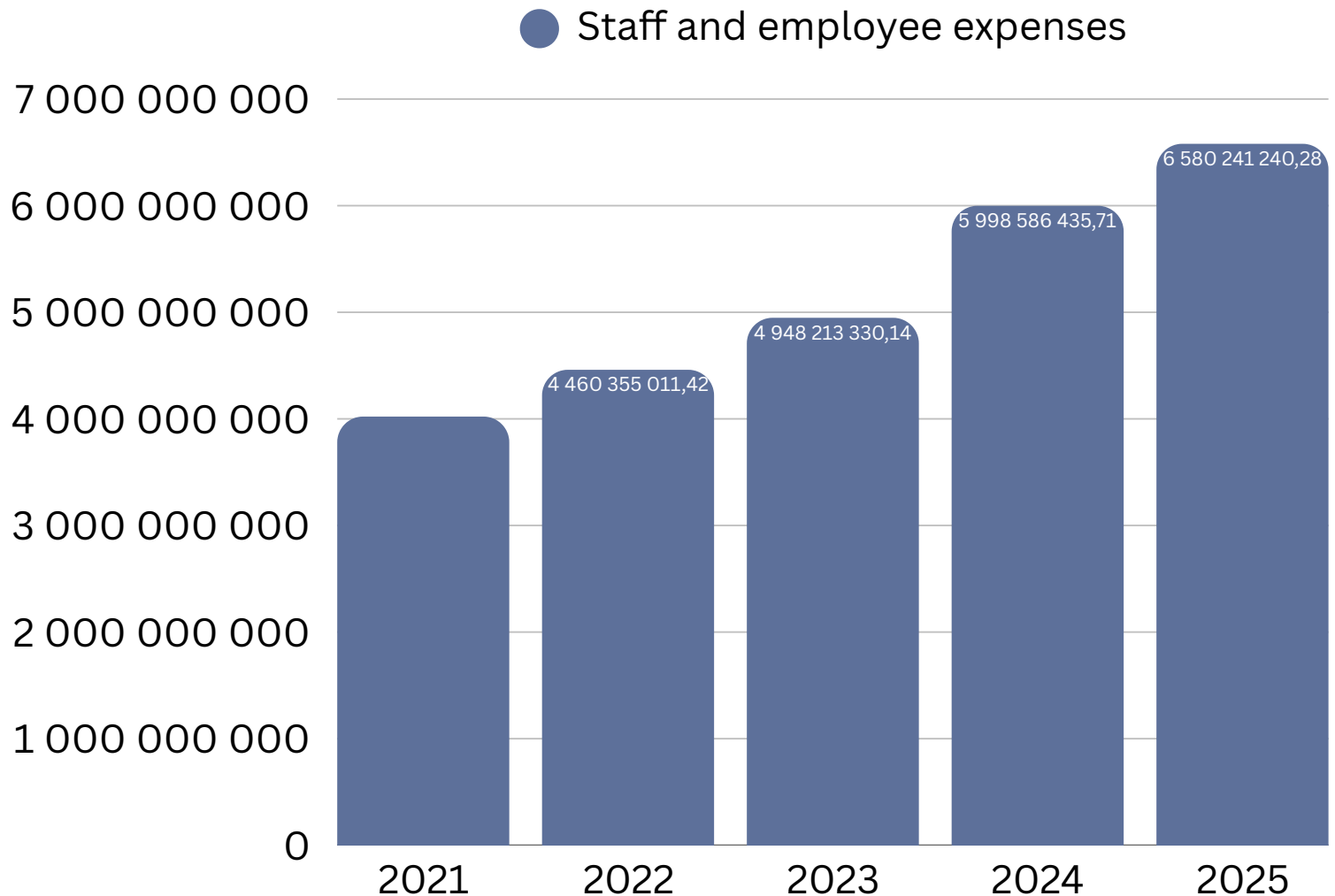


Figure 02. Evolution of the Staff and employee expenses

- **Academic Scaling:** With staff expenditures rising to 6.58 billion DZD in 2025, the university has prioritized the expansion of its faculty to improve student-to-teacher ratios and enhance the quality of pedagogical delivery.
- **Professional Stability:** The steady growth in this sector ensures a stable work environment, attracting top-tier academic and administrative talent to the institution.

4- Evolution of the Operational and processing expenses of the budget in the last five years

This category reflects the university's commitment to modernizing its research infrastructure and daily administrative processing.

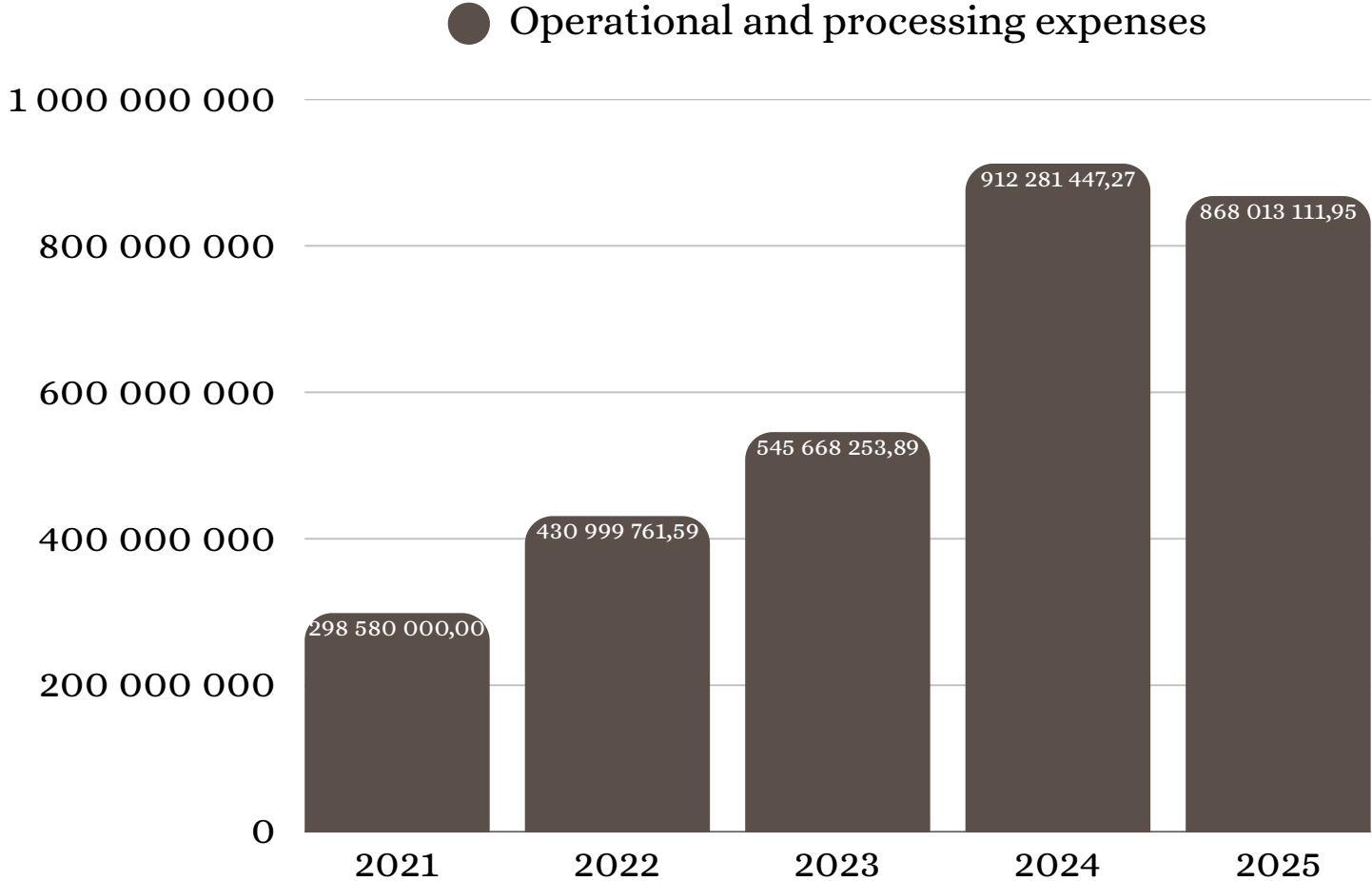


Figure 03. Evolution of the Operational and processing expenses

- **Modernization Peak:** The peak of 912.28 million DZD in 2024 corresponds with a phase of intense infrastructural modernization and the digital transformation of administrative workflows.
- **Agility:** The institution has shown remarkable agility in directing funds toward the most critical scientific and processing needs, ensuring that laboratory and campus facilities remain at the cutting edge.

5 - Evolution of the Balance of the budget in the last five years

The escalating year-end balance—reaching 2.35 billion DZD—reveals a sophisticated approach to liquidity management and fiscal resilience.

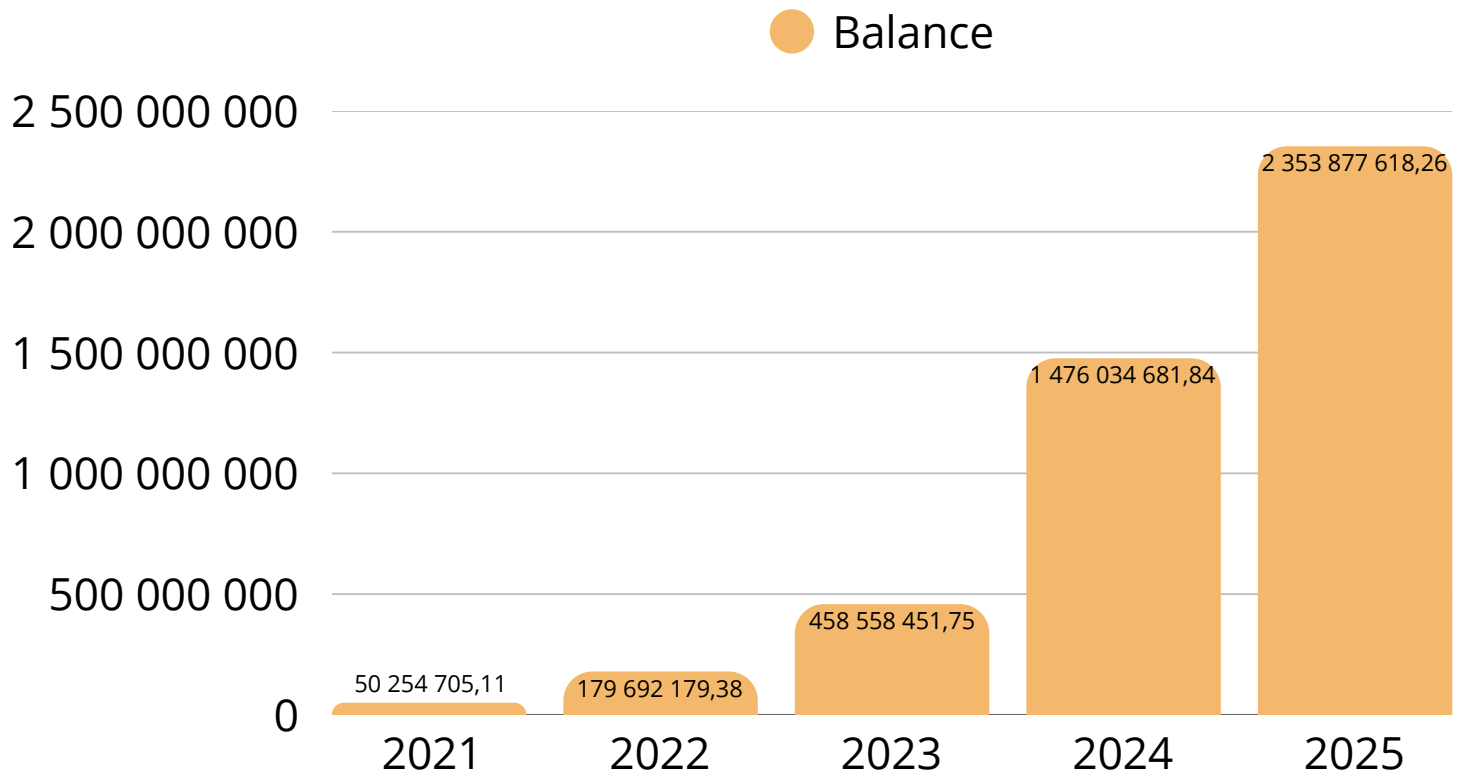


Figure 04. Evolution of the Balance

- **Strategic Reserves:** Unlike standard consumption models, the university is successfully building reserves to finance multi-year scientific initiatives and large-scale construction projects that require significant capital carry-over.
- **Risk Mitigation:** These unallocated funds provide a vital safety net, ensuring that the institution can maintain its momentum even during periods of global or regional economic shifts.

6 - Evolution of the budget consumption rate in the last five years

The shift in the consumption ratio from 98.83% down to 75.99% marks a transition from "immediate expenditure" to "strategic fund management."

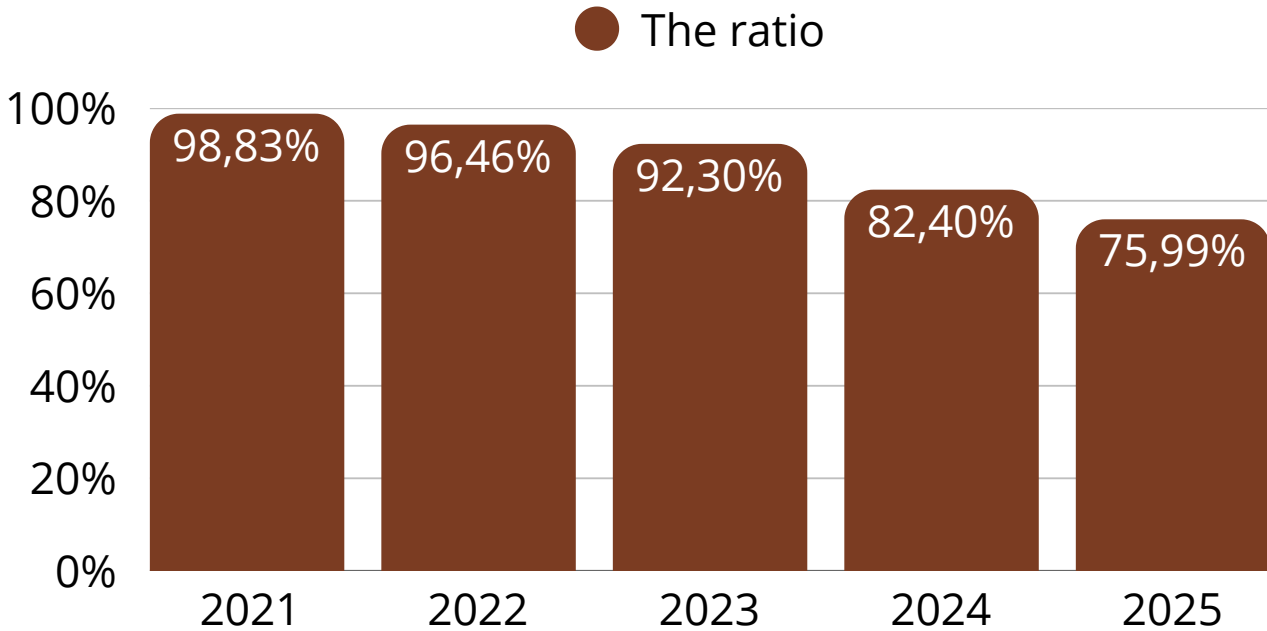


Figure 05. Evolution of the budget consumption rate

- **Complex Project Management:** The variance in consumption is directly linked to the staggered nature of academic projects and infrastructure developments. As projects become larger and more complex, their execution spans multiple fiscal years, naturally affecting the annual ratio.
- **Managerial Maturity:** This trend highlights a mature management style that prioritizes quality and correct project timing over the simple exhaustion of annual credits. It ensures that every DZD spent is maximized for long-term institutional value.

- **Concluding Remarks on Fiscal Stewardship**

The University of Oum El Bouaghi stands as a model of financial health. Through the strategic alignment of personnel investment, operational agility, and reserve building, the university has successfully positioned itself for a future of academic preeminence and administrative stability.