

Contribution of the regular collection to finance the budget deficit in Algeria (2008 – 2016) An analytical study

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Abstract:

The revenues of the state are no longer limited to the collection of petroleum in the financing of the state budget, but also varied sources to add taxes, fees, fines and other deductions. This is known as the regular collection. The global economic changes, especially the deterioration and successive declines in oil prices, All the reasons worthy of focusing on the regular collection through several procedures and reforms include the activation of the regular tax collection and review of the tax system, Algeria has worked hard to achieve economic balance through the extensive reforms it has undertaken, and many reforms have taken place recently in the general budget of the state.

KEYWORDS: revenues, the collection of petroleum, the general budget of the state.

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Preface

The increase in interest in ordinary revenues as a support for the revenue of petroleum collection, especially for the instability of oil prices and oil shocks in the eighties of the last century and after 2014. This has prompted the authorities to embark on comprehensive economic reforms that have caused radical changes in the economic approach to the ordinary tax system, considering that taxation is one of the tools of economic control through which it intervenes to achieve its financial, economic and social objectives, This required the imposition of new fiscal rules aimed at modernizing the tax system in order to achieve better transparency and greater outcome, This allows for an optimal strategy to establish and collect the various taxes and fees to achieve the largest possible outcome to finance the budget deficit, which led to an increase in the contribution of regular revenues to finance the budget deficit.

The problem of the state budget deficit is one of the most important problems inherent to all countries, whether developed or developing. In the United States, the deficit exceeded \$ 900 billion during the first six of 2018, Algeria, like other countries, has suffered from its budget deficit sometimes and the surplus at other times. Regular revenues were one of the main variables in determining the status of this budget and the tool that would bring about change and balance; The seriousness of the budget deficit depends not only on the ways of financing the deficit, but also on its expenditure, the nature of the economic structure of the state, the fiscal policies adopted by the government and the economic and political conditions it undergoes.

I. Problematic Search:

Through the above can be asked the following main question:

How is the budget deficit covered by regular income in Algeria?

To answer this problem, we will divide this paper into the following topics:

The first axis: the general framework of the public budget in Algeria**The second axis: Analysis of the evolution of regular revenues during the period (2008-2013)****The third axis: Analysis of the evolution of regular revenues during the period (2014-2016)****The first axis: the general framework of the state budget in Algeria**

Law 17/84, amended in 1988, sets out the main features of the Algerian public budget so that most of the aspects related to the general budget of the state are addressed.

First: the concept of the general budget in Algeria**1: Definition of the general budget according to Law 84/17**

The Algerian legislator defined the general budget of the State as: 'The general budget of the State shall consist of the revenues and final expenditures of the State determined annually under the Finance Law and distributed in accordance with the legislative and regulatory provisions in force. (The People's Democratic Republic of Algeria, 1984, p. 1040)

The law on public accounting 90/21 of 15 August 1990 defines it as 'the document which estimates for the civil year the total revenues and expenses for the management and investment, including the public processing expenses and expenses with capital and license. (The People's Democratic Republic of Algeria, 1990) .

Article 3 of Law 17/84, which was amended by Law No. 50/88, defines the general budget of the State, This article affirms that, according to the Finance Law, the general budget is approved and approved so that article 30 reads as follows: 'The financial law for the year for each civil year authorizes and authorizes all state resources and liabilities as well as other financial means allocated for the operation of public utilities. The expenses allocated to the public equipment as well as expenses with capital. (The People's Democratic Republic of Algeria, 1988) .

2: Principles of the General Budget in Algeria**2_1: The annual principle**

It means that the general budget license is valid only for one future year, ie, the expectation of the authorization of the expenses and revenues of the state in view of the next one year, which allows the permanent control of the legislative authority on the work of the executive authority, especially with regard to financial operations from the collection and spending and This means that the budget must be periodic and specific and this is in accordance with the provisions of Law 84/17: (The Finance Law approves and authorizes each civil year for all State resources and expenses). The fiscal year includes the period from January 10 to December 31, In Algeria, and there are exceptions resulting from two considerations:

- Consider applied technicians related to correcting the effects of the annual budget principle.
- Political and economic considerations related to the problems of planned investments and programs allow the granting of financial authorization an impact far exceeds the narrow framework of the year ((Massoud, 2006, p. 382).

2_2: The principle of unity

Through this principle, all elements of the budget are included in one statement, that is to allocate a single budget that is charged to all expenses and revenues, whatever their nature, The general expenditures and the public revenues listed in a single document enable the simplification of the recognition of the financial situation of the state and facilitate the role of control over the state budget. In Algeria, some amendments were made to the rule of the unit. Some exceptions to this rule appeared. Include the attached budgets and accounts of the Treasury (Lammara,

2004, p. 98).

2_3: The principle of universality or generality

This principle means that all estimates of expenditure and all income estimates are presented in the budget document without any setoff between them. This principle is complementary to the principle of budget unity. This principle is based on two main principles:

1- The rule of non-allocation of revenue

According to article 08 of Law 17/84, 'No income can be allocated to cover special expenses, and State resources are used to cover the budgetary expenses of the State without discrimination.'

2. Raw product base

This rule means that expenses and revenues are to be recorded in their raw amounts, ie, in full amounts, which prevents the offsetting of revenues and expenditures, so that some revenues can not be used to cover certain public expenditures.

2-4 .Budget balancing principle

In 1971, Algeria embarked on a number of reforms to facilitate the funding process for the various schemes. Since then, Algeria has been based on the so-called temporary, planned or organized deficit to increase demand. The expansion of investment projects and the attempt to achieve jobs and access to economic balance, from which Algeria has not focused on the principle of balance in the budget in order to be able to achieve its economic objectives, but that does not mean the continuation of the vinegar Budget deficit. (Massoud, 2006, p. 148)

Second: General Budget Cycle in Algeria

The general budget goes through three basic stages:

1. Budget preparation: The government prepares and prepares the budget. This stage usually starts at the level of each government sector, which prepares its estimates of the required expenditures and expected revenues during the fiscal year. In one integrated project in the state budget. (Mohsen, 2008, p. 86).

The process of preparing the general budget can go through the following stages (Lammara, 2004, p. 153) .

- ✓ Coordination among all elements concerned with the general budget and the development of the financial plan and research mechanisms in the field.
- ✓ The executive branch shall coordinate with all members and assign all sector ministers to determine the needs of its sector.
- ✓ Each minister shall coordinate with the officials of his sector in order to identify the necessary and necessary needs of his sector.
- ✓ The General Directorate for Studies and Planning, Ministry of Finance to collect all the information and data on all ministries to be used as a means of measuring economic indicators and conclusion outlines assistance in the construction of the draft budget.
- ✓ The Ministry of Finance shall study its estimates and, after matching these estimates with the ceiling of the pre-determined expenditures, shall prepare the preliminary draft of the Finance Law, which shall be the subject of study by the Council of Ministers,

2_Budget Validation Phase: After the previous stages, the draft shall be passed to the Parliament for ratification, no later than 75 days from the date of its deposit with the Parliament.

3_ stage of implementation of the budget : The task of implementing the budget is assigned to

the Ministry of Finance as a member of the executive authority by being competent in this field. It ensures the collection of budget revenues and ensures the disbursement of public expenditures. This is considered to be one of the most important stages of the budget cycle because of its significant impact on the situation. Economic development of the State. (Lammara, 2004, p. 211)

4_ Control of the implementation of the budget: Monitoring is a vital process in the implementation process to ensure that revenues and expenditures are consistent with what is already achieved, This stage allows the legislature to know how the legislature spends public money in accordance with articles 160-161 of the Constitution. . (Mohsen, 2008, pp. 306-307). Article 160 of the Constitution stipulates the importance of parliamentary oversight during the implementation of the budget, and the commitment of the government to make a presentation to each chamber of parliament on the use of appropriations approved for each fiscal year to conclude the fiscal year in respect of Parliament by voting on a law that includes fiscal year budget Concerned by each chamber of parliament and two years after the approval of the budget settlement.

Thirdly: Income registration in Algeria

The process of recording public revenues in Algeria according to the methods of collection, The Algerian legislator has set out a list of these revenues in article 11 of Law 17/84 on financial laws, all of which are of a final nature, And listed in the table attached to the Finance Law, And the Code in Schedule 'A' under the name of final revenues applicable to the state budget, The general revenues of the State are classified as follows: (Zain & Belaich, 2017, p. 93)

- Revenue of a fiscal nature, as well as the amount of fines,
 - the wealth of State property;
 - costs paid for services rendered; and royalties
 - funds for contributions, gifts and donations;
 - the payment of capital for loans and advances granted by the State to the general budget and the benefits thereof;
 - the various public budget contenders that the law provides for collection;
 - income from contributions to the legally authorized State;
 - The share owed to the State by the profits of the public sector institutions and collected according to the conditions specified in the legislation in force.

According to this law, the public revenues of the State can be divided into two parts: (Zain & Belaich, 2017, p. 94)

1_: Compulsory income: Consisting of the total deductions made by force and without charge, namely:

1-1: Tax revenue:

1-Direct taxes: Taxes levied on various types of income such as industrial, commercial, non-commercial profits, salaries, wages, advances and guarantees.

2_ Various taxes on business: imposed on the total consumables, so it is indirect taxes on consumption.

3_ Indirect taxes: The materials not subject to drawing are affected by the number of works (gold, platinum, alcohol, etc.).

4- Petroleum collection: It consists of a tax on the production of liquid and gaseous petroleum, and the direct tax on profits resulting from petroleum activities related to research, exploitation and transport through channels.

5-The rights of nature are taxes imposed on official civil or judicial documents such as passports, identification cards, passports, passports, Driving licenses and others.

6_ Customs duties: All goods shall be subject to national borders when they are imported or exported

7_ Fines: financial penalties imposed by judicial and administrative bodies against people who are in case of violation of legal texts in many of the magazines in force.

8_ Share due to the State of profits of public institutions: The percentage of the net profits of the institution after deducting the contributions of workers, as this tax is subject to the rules applied in the tax on commercial and industrial profits.

2_ : Optional Income: Resources shall include contributions and contributions paid by persons in a manner of choice in exchange for goods or services entrusted to them by the State, namely:

1. Income of state property: The resources obtained by the State through liquidating or exploiting its wealth constitutes a license or service.

2. Costs paid for services provided and guarantees: which is represented in:

- The remuneration received from the industrial and commercial activities of the State in exchange for its services.

- Remuneration derived from the State's financial activities when performing banking or insurance activities.

- Remuneration derived from administrative activities conducted by the State for fees.

3. Funds for contributions, gifts and donations: What distinguishes these funds is that they provide to the State free of charge the non-compulsory financial contribution of persons in public financing.

Second axis: Analysis of the status of regular revenues during the period (2008-2013)

First: The evolution of the regular collection in Algeria during the period (2008-2013)

The regular revenues have increased significantly since 2008 due to the government's continued reform of the tax sector in order to increase its revenues. The revenues of the ordinary tax revenues increased from 1101.8 Billion dinars in 2008 to 2279.4 Billion dinars in 2013.

Table 1: Evolution of regular revenues in Algeria for the period 2008-2013 (Unit: 1 billion dinars)

	2008	2009	2010	2011	2012	2013
Fiscal revenues	965.2	1146.6	1 298,00	1527.1	1908.6	2 031,00
Income and profit tax	331.1	462.1	561.7	684.7	862.3	823.1
Tax on goods and services	435.2	478.5	514,70	572,60	652,00	741,60
Customs rights	164,90	170,20	181,90	222,40	338,20	403,80
Records and stamps	33,60	35,80	39,70	47,40	56,10	62,50
Non - tax revenue	136,60	116,70	189,80	283,30	246,40	248,40
Bank of Algeria dividends	22,50	48,20	121,10	137,20	115,30	112,10
The owner of state property and another	113,80	67,60	64,30	78,90	77,90	83,70

Other public institutions	0,30	0,90	4,40	67,20	53,20	52,60
Donations	0,10	0,00	0,10	0,00	0,00	0,00

Source: (Bank of Algeria, 2008-2010-2012-2013)

In the previous table, we see a significant increase in the regular collection. The revenues of the ordinary collection increased from 1101.8 billion dinars in 2008 to 1263.3 in 2009 and continued to rise to reach 1810.4 billion dinars in 2011, reaching a total of 2279.4 billion dinars in 2013. This increase is due to the increase in the regular collection components due to the reflection of the tax policy adopted by Algeria during this period, so that it tried to strengthen the tax system and its openness to the outside world and the liberalization of foreign trade.

Customs revenue has increased from 164.9 billion dinars in 2008 to 170.2 billion dinars, which continued to increase its revenue from 181.9 billion dinars in 2010 to 403.8 billion dinars in 2013, However, this increase implicitly implies a large and continuous decline in the value of the national currency against the US dollar, The same is true for direct taxes, which represent taxes on income and profits. It has grown significantly from 331.5 billion dinars in 2008 to 561.7 billion dinars, and its revenues continued to rise until 2012, estimated at 862.3 billion dinars, as a result of deductions for increases in public service wages , While direct taxes decreased in 2013 to 823.1 billion dinars, As for the indirect taxes, which are considered increasing from one year to another, in 2008 it was estimated at 435.2 billion dinars, rising to 514.7 billion dinars and 572.6 billion dinars for the years 2010 and 2011, respectively, to reach 741.6 billion dinars in 2013. During this period, deductions from revenues, wages and corporate profits were relatively faster than deductions from economic activity, ie taxes on goods and services, and customs rights, despite the significant increase in the latter's pot. As for the taxes, registrations and nature, it is noted that its contribution to ordinary revenues is modest. In 2008, it was estimated at 33.6 billion dinars, rising to 47.4 billion dinars in 2011 and rose until 2013 to reach 62.5 billion dinars.

As for non-tax revenues, it recorded 136.6 billion dinars in 2008, Has seen a strong rise to move from 136.6 billion dinars in 2009 to 189.8 billion dinars in 2010, Under the influence of the strong rise in the output of the Bank of Algeria and the slight decrease in the various outputs of the State budget. The increase was strong in 2011 to reach 283.3 billion dinars under the impact of the strong rise in profits paid by public bodies and institutions outside the hydrocarbons. Algeria has decreased its share in 2012 to 246.4 billion dinars under the impact of declines in profits paid by public institutions and institutions, the decline in the year 2013 to 248.4 billion dinars.

The following table shows the developments in oil prices (2009-2014) Unit: \$ per barrel

Table.2: the table shows the developments in oil prices (2009-2014) Unit: \$ per barrel

The Year	2009	2010	2011	2012	2013	2014
Oil Price	61	77.4	107.5	109.5	105.9	96.2

Source: (OAPEC, 2009-2014)

Because of the collapse of oil prices, we find that the contribution of regular revenues in financing budget revenues increase from year to year, and this is what we note through the following table:

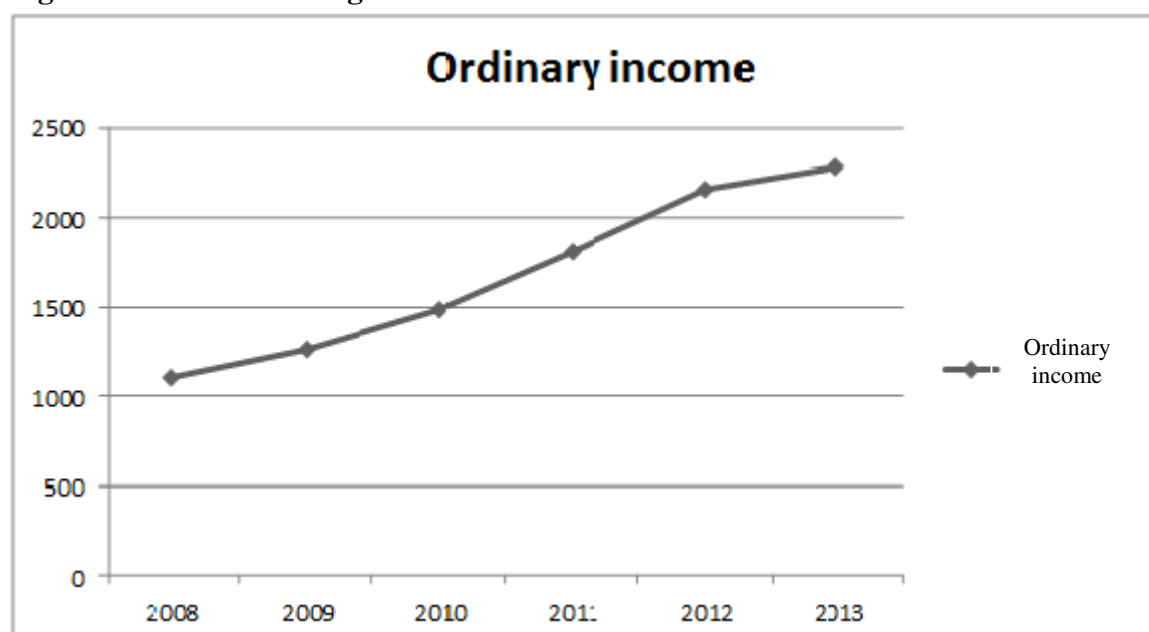
Table.3: the table shows the contribution of regular revenues in financing budget revenues increase from year to year

Years / Statement	Regular Income	General Revenues	Ratio of Ordinary Income (%)
2008	1101.8	5190.5	٪21.23
2009	1263.3	3676	٪34.36
2010	1487.8	4392.9	٪33.87
2011	1810.4	5790.1	٪31.26
2012	2155	6339.3	٪34
2013	2279.4	5957.5	٪38.26

Source: (The People's Democratic Republic of Algeria, 2008, 2010, 2011, 2012, 2013)

The corresponding figure shows the evolution of regular income for 2008-2013

Figure 1: Evolution of regular revenues for 2008-2013.



Source: (The People's Democratic Republic of Algeria, 2008, 2010, 2011, 2012, 2013)

Table 2 shows that the rate of coverage of regular revenues of the budget revenues increases from one year to the other with varying percentages. In 2008, they represented only 21.23%, rising to 34.36% in 2009 and decreasing to 31.26% in 2011. And then rise again in 2012 to 34% until 2013 to reach 38.26%. We conclude from the observed ratios that the rate of regular revenues to total public revenues during the period from 2008 to 2013 is relatively stable despite the high yields due to the instability of the tax system in the first place.

Third: The evolution of the balance of the general budget during the period (2008-2013)

The deficit represented a salient feature of Algeria's public budget as the next table

Table.4: balance of the general budget in Algeria for the period 2008-2013 (Unit: billion dinars)

the years	Public Revenue	Overheads	Balance of budget
2008	5190.5	4191	999.5
2009	3676	4264.3	570.3-
2010	4392.9	4466.9	74-
2011	5790.1	5853.6	63.5-

2012	6339.3	7058.1	718.8-
2013	5957.5	6024.2	66.7-

Source: (Bank Of Algeria, 2008,2010,2012,2013)

The table shows that the general budget of the state recorded a surplus of KD 999.5 billion in 2008, which can be explained by the increase in oil prices in international markets, which in turn contributed to raising the revenues of public revenues at a rate exceeding expenditure, And in 2009 the balance shifted from surplus to deficit due to the negative impact of external shock, which caused a huge decline in fuel incomes, Where the deficit amounted to 570.3 billion dinars, After the large deficit in 2009 did not represent the deficit of the years 2010 and 2011, only 74 billion dinars and 63.5 billion dinars, respectively, and explains the strong decline of this increase in high fuel revenues compared to the rise in public expenditure, And then increased the budget deficit in 2012 again to reach 718.8 billion dinars, due to the large rise in public expenditure, The deficit of the state budget recorded in 2013 resulted from a decrease in public revenues compared to a decrease in public expenditure.

Based on the above, it can be said that the Algerian economy is characterized by a continuous deficit in the general budget of the state and is always subject to fluctuations, as it relies heavily on oil revenues to finance its public budgets and weak proceeds of ordinary revenues

Third: Analysis of the evolution of regular revenues in Algeria during the period (2014-2016)

First: The volume of regular revenues in Algeria during the period (2014-2016)

We will try through this item to identify the tracking of the evolution of normal revenue volume through the following table:

Table.5: Evolution of regular budget revenues in Algeria for the period 2014-2016 (Unit: BD 1 billion)

	2014	2015	2016
Tax Revenue	2 091,40	2 354,70	2 422,90
Income and profit tax (% change)	(42,1%) 881,20	(43,9%) 1 034,50	(45,6%) 1 103,80
Taxes on goods and services (% change)	(36,7%) 768,50	(35%) 824,30	(35,4%) 857,20
Customs rights (% change)	(17,7%)370,90	(17,5%) 411,20	(15,2%) 367,60
Records and stamps (% change)	(3,4%) 70,80	(3,6%) 84,70	(3,9%) 94,30
Non-tax revenue (% change)	258,50	374,90	838,20
Bank of Algeria dividends	122,70	88,70	610,50
The owner of state property and another	76,00	247,50	171,30
Other public institutions	59,80	38,70	56,40
Donations	0,10	0,00	0,00

Source: (Bank Of Algeria, 2014,2015,2016)

The table shows that the increase in the percentage of tax revenues to revenues outside the fuel by 12.6% in 2015 to reach 2 354.7 billion dinars, compared with a rise of only 3% in the year 4201 estimated 2091.4 billion dinars and amounted to 2422.9 billion dinars in 2016, a rise of only 2.3% and this slowdown in growth Tax revenue is mainly due to the weak rise in direct taxes and indirect taxes, The tax on revenues and profits (direct taxes) represents 43.9% of the tax revenues in 2015 and 42.1% in 2014, which is a rise of 1.8 points and then reached 45.6%

with a value of 1103.8 billion dinars in 2016, while the tax on goods and services (Indirect taxes) by 35% in 2015 in a decrease of 1.7 percentage points compared to 2014 and in 2016 by 35.4% .Customs rights represent 17.5% in 2015, down by 0.2 percentage points from 17.7% in 2014, and by 2.3% in 2016 by 15.2%. The rate of registration and character did not increase significantly, reaching 3.4% in 2014 and 2015, estimated at 3.6%, up 0.2 percentage points compared to a rise of 0.3 percentage points (3.9%).

During the period 2013-2016, the direct tax was faster than the indirect tax.

As for non-tax revenues, the number of mobile revenues increased by 123.6% in 2013 to 374.9 billion dinars in 2015 and KD 838.2 billion in 2016, following an increase of 45% in 2015.

This resulted from the exceptional increase in dividends Of the public treasury by the Bank of Algeria (610.5 billion dinars), This has led to an increase in the share of non-tax revenues in non-hydrocarbon revenues from 13.7% in 2015 to 25.7% in 2016.

Second: The contribution of regular revenues to increase the budget revenues

The importance of regular revenues has increased with the decrease recorded in the prices of fuel and because of its importance as a resource with relative stability to mobilize government revenues necessary to finance the general budget and this is what we will see through the following table:

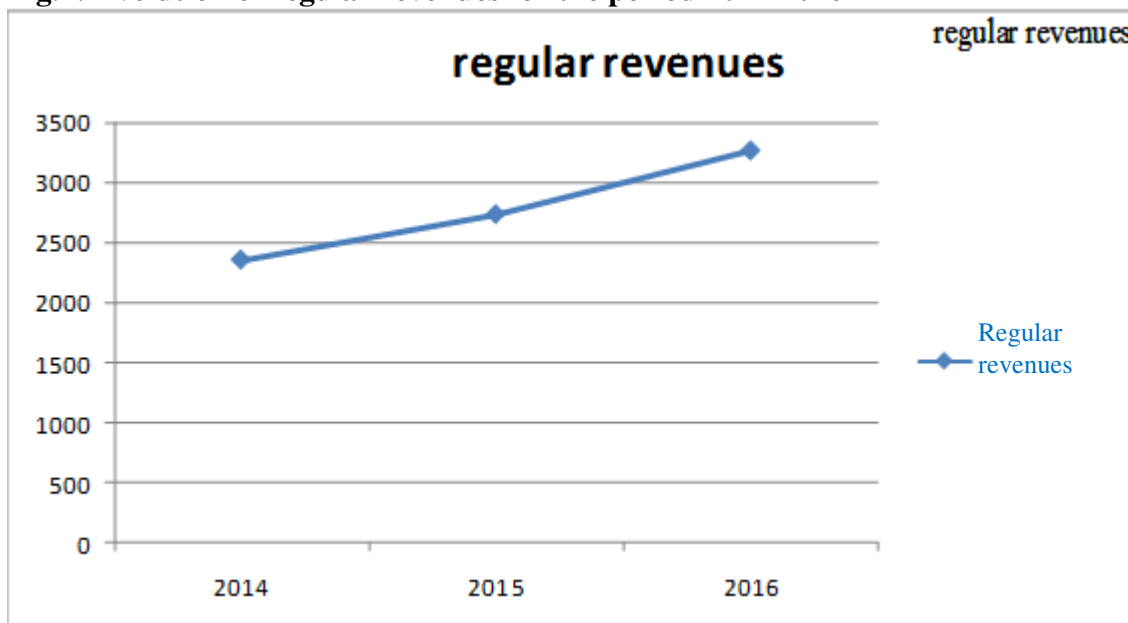
Table.6: The contribution of the regular levy in financing the general budget (the unit billion dinars)

the years	Regular income	Public Revenue	Ratio of ordinary income%
2014	2349.9	5738.4	40.95%
2015	2729.6	5103.1	53.49%
2016	3261.1	5042.2	64.67%

Source: (The People's Democratic Republic of Algeria, 2014, 2015, 2016)

The following figure shows this contribution

Fig.2: Evolution of regular revenues for the period 2014-2016



Source: (The People's Democratic Republic of Algeria, 2014, 2015, 2016)

Oil prices witnessed a collapse in late 2004, which forced the state to seek sources of revenues.

We see in Table (5) that the rate of ordinary revenues increased by 40.95% in 2014 and

53.49% in 2015, an increase of 12.54% Of public revenues and this compared to an increase of 11.18%. This increase in the regular collection is due to the policy adopted by the State to encourage regular collection as a more stable and less volatile than the petroleum collection.

Third: balance of the general budget in Algeria during the period (2014-2016)

The successive deficits of the public and the high budget, especially in the years 2014-2015 - 2016, revealed a significant fragility of public finances. This is illustrated by the following table:

Table.7: balance of the general budget in Algeria for the period 2014-2016 (Unit: billion dinars)

the year	Public Revenue	Overheads	Budget Balance
2014	5738.4	6995.7	1257.3-
2015	5103.1	7656.3	2553.2-
2016	5042.2	7383.6	2341.4-

Source: (Bank of Algeria, 2014,2015,2016).

In 2015, the budget balance recorded a record deficit of KD 2,553.2 billion, or 15.4% of GDP, compared to 7.3% in 2014. This deficit resulted from the increase in public expenditure (+ 660.6 billion dinars) And the decline

Revenues of the budget (- 635.3 billion dinars) In 2016, the balance of the budget deficit amounted to 2341.4 billion dinars (13.5% relative to gross domestic product).

These deficits are due to the decrease in the petroleum tax, but also reflect the weakness of the normal tax in view of the potential field of collection in this area and the large and excessive weight of public expenditures within total internal expenditures.

Results

- Regular revenues have experienced remarkable progress from 2008 to 2016. This is the result of the extensive reforms undertaken by Algeria to the tax sector. However, it is clear that the contribution of ordinary revenues to public revenues is still modest, as it relies heavily on oil revenues In turn, hostage to the volatility of oil prices and dependence on a lower rate of regular collection and a very low rate of non-tax revenue.
- The direct tax control of the Algerian tax system because of Algeria's reliance on income and profit tax in recent years, especially the period of study, which is characterized by the securing of abundant and regular income, with a higher contribution rate than indirect taxes.
- The tax system has not yet been able to achieve simplicity, transparency and justice due to the large number of amendments carried out by the financial laws each year. It is almost devoid of tax measures, whether it is modified, canceled or introduced. This leads to the inability of individuals to absorb all the repeated changes , Especially in the absence of legal information, in addition to tax evasion and fraud. And here lies the great shortage despite the reforms there is no significant change mentioned and here lies the problem and the essence of the success of the collection processes.
- As for the balance of the general budget of the state, 2008 achieved a financial surplus to become a deficit in 2009 and lasted for eight years, respectively, in view of the state's dependence on hydrocarbon revenues to finance its general budget on the one hand, and higher expenditure on revenues on the other hand, The contribution of regular revenues to meet the needs of the general budget, especially in the last years of the study.
- The deficit phenomenon in the public budget is a complex phenomenon, can not be returned to a single reason, but a complex network of factors and effects that contribute to the deficit and

exacerbation, factors and effects, some due to changes in public expenditure, and others related to the changes that It occurs in the general resources of the state, as a result of slower growth rates of public revenues, including regular revenues and petroleum revenues.

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