

Algeria

Technical Assistance in Fiscal Year 2019

Public Financial Management (January 8-21, 2019):

A new organic budget law, published in September 2018, foresees the adoption of a medium-term expenditure framework and the development of a program-based budget framework by 2023. METAC and IMF FAD supported the preparation of a roadmap for an effective implementation of the new legal framework. METAC focused on helping the authorities develop the medium-term budget framework (MTBF).

Revenue Administration (September 9-20, 2018):

METAC assisted the Algerian General Directorate of Taxes on how to analyze the debt stock (tax arrears) and develop a strategy and an implementation timetable to reduce debt and prevent debt accumulation. Current practices in debt management were reviewed against international good practices. Assistance focused on: (1) amending the arrears collection strategy to provide greater focus on collection of new debts, and higher value debts; (2) organizational arrangements for debt write-offs; (3) inventory of old cases; and (4) setting performance standards to monitor the implementation of the collection strategy. Various legislative amendments were proposed to provide greater flexibility for recovery processes, greater scope for writing off uncollectible amounts, and set the statutory limitation of the recoveries.