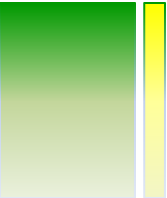




الجمهورية الإسلامية الموريتانية
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الخزينة العامة
Trésor Public



Tools for a better selectivity of expenditure procedures and more precise accounting entries

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Contents

- I. General background**
- II. Budget classification reform (Mauritania)**
- III. The bridge table**
- IV. The interface between the expenditure system and accounting (JISSR)**

I. General background

- In general, the state budget is classified depending on two major axis: purpose and nature;
- Purpose stands for the budgetary means used by each Ministry, Directorate and project. In result-based management, it stands for missions, programs and actions at the basis of the list;
- Result-based management is undoubtedly a progress, given the close connection it creates between the budget and Government policies translated in the programs and mission it has set for itself;
- Result-based management enables the citizens, the Parliament and observers to understand the budget and the objectives targeted by means of its implementation;
- The nature stands for the type of public expenditure. From this perspective, expenditure can range from staff costs, goods and services costs, grants, interest rates, depreciation etc.
- If from a means-bound perspective, the budget is restrictive given that the law on public finances in place does not allow for a high level of specialization (in what concerns Mauritania), the programs budget is aimed at bringing About more flexibility, especially in what concerns the nature.
- Natures are to be found both in the means-bound budget and in the programs-bound budget because they constitute a crucial connection between budget and accounting.

I. General background

Budget structure in Mauritania

Means budget

Heading (Ministry)

*Budget (Operational., Investment,
CS)*

Chapter (Department)

Sub-chapter (action, project)

Section (nature)

Article (nature)

Paragraph (nature)

Sub-paragraph (nature)

Budget structure in France (LOLF 2001)

Program budget

Mission

Program

Action

Heading (nature)

Category (nature)

Aggregation (nature)

II. Budget classification reform (Mauritania)

Before 2008

code	libellé		
1	Traitements Salaires et access	22	Achats de matériels et fourn
11	Solde Indiciaire et salaire co	2201	Achat de produits spécifiques
1101	Solde indiciaire	2202	Fournitures spécifiques
1102	Salaire contractuel	2203	Matériels spécifiques
1103	Vacataire	2204	Petit matériel de transport
1104	SALAIRES CSA	2205	Petit outillage
12	Primes	2221	Produits anti-tuberculeux
1201	Prime de fonction de responsab	2232	FOND ROULEMENT N FORM SANITAIR
1205	Prime de rendement	2233	FOND ROULE SOINS BUCCO DENTAIR
1206	Salaires EPA Sante	2234	Fonds roulement hopitaux regio
2	Dépenses sur biens et services	2235	Produits anti-rabbiques
21	Achat de Matériel Matériaux e	2236	Autres consommables (séringues
2101	Matériels de Bureaux	2239	VACCINS (CAIE)
2102	Fournitures de Bureaux	2240	Semences (CNRADA°
2114	Bibliothèques régionales	2241	Missions Medicochiri Interieur
2115	Achat Production Nationale cul	2242	Contrôle Phytosanitaire
2117	Visites de terrains	2243	Campagne de vaccination
2120	Conseil Agricole	2244	Centre Semencier
2121	Alimentation des personnes en	2245	Surveillance épidémiologique
2160	Campagne agricole	2247	Hygiène et contrôle des denrées
2161	Coordonnements régionaux	2250	Achat Matériel du comptage
2170	Ecole consulaire de Gambie	2251	Achat d'un pont bascule
2171	Conseiller culturel	2299	Autres achats
2172	MATÉRIEL ET FOURNITURES DREFS		
2173	Matériel et Fournitures IDEFS		
2174	MATÉRIEL ET FOURNITURES ECOLES		
2175	Fonctionnement Commission Fiscal		
2176	Fonctionnement Inspection Inte		
2177	Fonctionnement CNDP		
2178	Fonctionnement Equipes Lutte e		
2180	confect carte professionnelles		
2181	Fonct conseil de santé		
2182	FONCT CELLULE COORDI INITIATIV		
2183	REALISAT CARTE ADMINISTRATIVE		
2198	Autres a répartir MF/MAEC		
2199	Autres achats		



Issues

- Many of the paragraphs concern actions, not natures;
- The law on finances was adopted with these inconsistencies and it prevails over the decree establishing the budget classification;
- Accounting charging in a standard-compliant accounting was impossible;
- Class 9 enabled charging budgetary expenditure operations;
- This classification, as it stands, is a hindrance to the accounting reform envisaged currently.

II. Budget classification reform (Mauritania)

Some thoughts

- The underlying idea was to rely on a standard-compliant chart of accounts ' (IPSAS) for the establishment of a Budget classification for fixed natures.
- Since the chart of accounts is exhaustive, every nature should have in theory been covered.

- The theoretical match was:

Sections	Two-figure accounts
Articles	Three-figure accounts
Paragraphs	Four-figure and over four-figure accounts

! The issue The IMF insisted that the initial classification of sections be kept

- The solution consisted in adding under the paragraph a sub-paragraph and to back it against the chart of accounts starting from the level of articles;
- In order to secure things, the principle of establishing a bridge table ensuring extra-flexibility was adopted;
- The bridge table allies every sub-paragraph to a simple account and a counterpart account.

II. Reform of budget natures' classification (Mauritania)

The chart of accounts

Account	Designation
1	Profit and debt account
10	Integration account
12	Balance carried forward
13	Profit or loss in the financial year
15	Provisions for risks and charges
16	Borrowing and related debt
17	Other debt
18	Liaison accounts
19	Rescheduled and reported debt
2	Capital expenditure account
20	Intangible fixed assets
21	Tangible fixed assets
22	Fixed assets subject to a concession
23	Fixed assets in progress
24	Strategic or emergency stocks
26	Participating interests and related debt receivable
27	Loans and advances
28	Depreciation
29	Provisions for fixed assets depreciation
3	Stocks, and internal liaison accounts
31	Materials stocks
32	Supplies stocks

38	Depreciation of supply stocks
39	Internal liaisons
4	Personal account
40	Suppliers and related accounts
41	Debtors to the State and related accounts
42	Staff costs
43	Treasury correspondents and related accounts
44	State and foreign institutions
45	Depositors
46	Debtors and creditors, sundry
47	Transitional or pending accounts
48	Adjustment accounts
49	Provisions for personal accounts depreciation
5	Marketable securities
53	Checks, bills and liquid assets receivable
55	Banks, financial institutions and related
56	Cash in hand
57	Imprest account and related
58	Flows between financial accounts
59	Provisions for marketable securities
6	Expenditure accounts by nature
60	Procurement of goods
61	External charges
62	Other external charges

II. Reform of budget natures' classification (Mauritania)

The chart of accounts

63	Subsidies
64	Grants and transfers
65	Staff costs
66	Other expenditure
67	Financial expenses
68	Appropriations to depreciation
69	Appropriation to provisions
7	Proceeds
71	Fiscal earnings
72	Non-fiscal earnings
73	Current grants
74	Other proceeds
75	Proceeds from securities
76	Proceeds from other financial assets
77	Pensions contribution
78	Transfer of expenditure
79	Reversals of provisions
8	Off balance-sheet commitments
80	Commitments granted
81	Commitments received
82	Notification of credits

- The chart of accounts is inspired from the The General Chart of Accounts (the chart of accounts of Mauritanian companies), from the OHADA chart of accounts and the French chart of accounts.
- The chart of accounts is made up of 8 classes (1 Profit or loss, 2 assets, 3 stock and liaison, 4 third parties, 5 investment, 6 charges, 7 proceeds, 8 off balance-sheet)
- It is made up of aggregation accounts and assignment accounts.
- The table of two figure accounts are developed;
- Crossed-out accounts can not be debited with budgetary expense operations.

II. Reform of budgetary natures classification (Mauritania)

Budgetary nature classification following reform

Party account Party designation

1	Wages and salaries
2	Goods and services
3	Debt charges
4	Grants and transfers
5	Non broken-down credits
6	Fixed assets procurement
8	Debt depreciation
9	Loan, advances and participation interests

Party account Party designation

11	Staff expenditure
21	Procurement of goods
22	External charges
23	Other external charges
24	Grants
25	Supplies stocks
31	Debt interest
41	Grants, subsidies and transfers
51	Broken-down charges
61	Intangible fixed assets
62	Tangible fixed assets
63	Assets
64	Appropriations
81	Borrowing and related debt
91	Loans and advances
92	Special assignment accounts
93	Participating interests

Code paragr. Lib paragr

111	Traitements et salaires
113	Primes et indemnités
114	Prestations sociales
116	Cotisations sociales
119	Autres rémunération
211	Matériel et consommable de bureaux
215	Eau, électricité et Téléphone
216	Matériel et fournitures spécifiques
219	Autres charges
221	Frais de transport, de mission et autres
224	Entretien, réparation et maintenance
231	rémunération agent non permanent de l'Etat
232	Prestations de services divers
233	Hôtel des autorités
241	Dotation de fonctionnement
251	Stock stratégique
311	Intérêt de la dette intérieure
312	Intérêt de la dette extérieure
411	Transferts aux établissement publics et autres
412	Subventions et transferts hors secteurs publics
414	Prestations sociales générales
415	Transferts à l'extérieur et contributions aux organisations internationales
416	Transferts à d'autres budgets
417	Bourses et autres prestations
511	Réserves
512	Fonds spéciaux
513	Fonds d'action
519	Charges diverses
613	Frais de recherche et développement
615	Concession et droits similaires
621	Agencement et aménagements de terrains
622	Construction
624	Installations complexe spécialisées
625	Matériel technique industriel et outillages
626	Matériels de transports
627	Terrains
628	Autres immobilisation corporelles
638	immobilisation corporelles en cours
641	Dotation d'investissement
811	Dette intérieure
812	Dette extérieure
911	Prêts consentis
912	Avances accordées
921	Compte d'Affectation
931	Prise participation

III. The bridge table

Excerpts from the bridge table (budgetary classification – chart of accounts)

C. Section	L. Section	C. article	L. Article	C. Pr g.	L. Paragraph	C. Sub-Pr g.	L. Sub-Paragraph	Account to be debited	Account to be credited	Designation account to be debited	Designation account to be credited
1	Wages and salaries	1	Staff expenditure	1	Wages and salaries	1	Civil servants wages and salaries	65 11	42 11	Civil servants wages and salaries	Civil servants
2	Goods and services	1	Procurement of goods	1	Office equipment and disposables	1	Office equipment	21 6	40 31	Office equipment	Goods and services suppliers – current financial year
2	Goods and services	1	Procurement of goods	1	Office equipment and disposables	2	Office supplies and disposables	60 12	40 11	Office supplies and disposables	Goods and services suppliers – current financial year
3	Debt charges	1	Debt interest	1	Interest on internal debt	2	Treasury bonds	67 14	46 71	Interest on Treasury bonds and debenture loans	Debt from financing charges
3	Debt charges	1	Debt interest	1	Interest on internal debt	3	Debenture loans	67 14	46 71	Interest on Treasury bonds and debenture loans	Debt from financing charges

III. The bridge table

Excerpts from the bridge table (budgetary classification – chart of accounts)

C. Section	L. Section	C. art .	L. Article	C. Pr g.	L. Paragraph	C. Sub-Pr g.	L. Sub-Paragraph	Account to be debited	Account to be credited	Designation account to be debited	Designation account to be credited
3	Debt charges	1	Debt interest	2	External debt interest	1	Multilaterals	67 11	46 71	Multilateral debt	Debt from financing charges
3	Debt charges	1	Debt interest	2	External debt interest	2	Paris Club	67 11	46 71	Multilateral debt	Debt from financing charges
3	Debt charges	1	Debt interest	2	External debt interest	3	Other external debt	67 12	46 71	Bilateral debt	Debt from financing charges
3	Debt charges	1	Debt interest	2	External debt interest	4	External private bodies	67 13	46 71	External private bodies	Debt from financing charges
4	Subsidies and transfers	1	Grant, subsidies and transfers	1	Transfers to public bodies and others	1	Transfers to public bodies and others	64 3	43 0	Transfers to public bodies and other public administration services	Depositors and public bodies compulsory depositors

IV. The interface between the expenditure system and accounting (JISSR)

Accounting dynamics of the JISSR interface

- JISSR is the information system consisting of an interface between the Beit El Mal governmental accounting system and RACHAD governmental expenditure chain
- JISSR accounts for in 3 phases
 - Reception of orders
 - Appeals (oppositions)
 - Settlement
- The accounting of the 3 phases is carried out automatically.
- It is of course verified and centralized in the various relevant services

The reception

- Occurs after the approval of the paying agent
- Consists in debiting one of the accounts in classes 2, 3 or 6 and crediting a class-4 account
- JISSR accounts this phase according to the bridge table shown previously



Thank you for your
attention...