

*INTERNATIONAL ASSOCIATION OF
TREASURY SERVICES*

*EXECUTIVE BOARD MEETING
Paris – 29 June 2018
Preparatory document*



Participants

Board members:

President : Mr. Mohamed Lemine OULD DHEHBY, Mauritania

Vice-president : Mr. Henri LOUNDOU, Congo

Vice-president : Mr. Jamal ALSAHLI, Kowait

Administrators:

Mr. Bruno PARENT, represented by Ms Sylvie STUREL, France

Dr. József MÉSZÁROS, Hungary

Mr. Herivelo ANDRIAMANGA, Madagascar

Mr. Nouredine BENSOUDA, Morocco

Mr. Cheikh Tidiane DIOP, Senegal

Mr. Ekpao ADJABO, Togo

Guests:

Mr. Sylvester MOH TANGONGHO, Cameroon

Ms Nadia BROSSET, France

Ms Fatiha MOUTCHOU, Morocco

Mr. Issa DJIBO, represented by Mr. Abdou Salam MANI, Niger

Mr. Djimet NGOUTINE, represented by Mr. Mahamat Hassane KOUDJI, Chad

Ms Halima BAHAR, represented by Ms Emna GUEDDICHE, Tunisia

Secretariat-general:

Mr. Didier CORNILLET, Secretary-General

Mr. Abdessamad KASIMI, Deputy Secretary-General

Ms Christelle VOLPI, Advisor

External Auditor:

Mr. Laurent ROUSSEAU

Agenda:

1 – Financial point

- 1.1 Financial situation as of 31/12/2017
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2 - Activities (seminars) in 2018

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- 2.2 Second Thematic seminar in Morocco

3 – Preparation of the annual symposium 2018

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- 4.1 Follow-up of the decisions of the General Assembly in Congo
- 4.2 Partial renewal of the Board
- 4.3 Preparation of the future events

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1- Financial point

1.1 Financial situation as of 31/12/2017

It is contained in **appendix 1**, with the report of the External Auditor.

1.2 Financial situation as of 30/04/2018

It is contained in **appendix 2**.

2– Activities (seminars) in 2018

2.1 Seminar in Vietnam – Hanoi, 28 - 29 March

This two-day seminar focused on the theme "Modernizing Treasury services through dematerialisation". Four experts agreed to design and run this seminar and workshops: Mr. Thierry MOUGIN, Public Finance Administrator in the General Directorate of Public Finances of FRANCE, Mr. Mohamed El Amine SEGTHROUCHNI, Head of the IT Development Division at the General Treasury of the Kingdom of Morocco, Mr. Saloum DIOP, IT Director at the General Directorate of Public Accounting and Treasury of Senegal and Mr. BUI The Phuong, Director of the Department of Technology and IT at the General Directorate of the State Treasury.

The seminar alternated plenary sessions, including presentations of country experiences by France, Morocco, Senegal and Vietnam, and sessions in workshops (2). These focused on:

- The different areas where dematerialization is implemented: accounting - expenditure - revenue;
- The stakes, the chosen strategy, the gains and the obstacles of the implementation of dematerialisation.

The summary of the work is contained in appendix 3.

2.2 Second seminar in Morocco – Agadir, 26 - 27 November

Since 2013, AIST has been organising a thematic seminar on more technical subjects than the annual symposium. At the Executive Board meeting on 23 June 2017, Mr BENSOUDA (Morocco) proposed to organise a second thematic seminar in 2018 in Morocco. The General Treasury of the Kingdom of Morocco proposes to organize it, under the supervision of the Secretary-General, and to cover part of the related costs, including logistics.

The General Assembly unanimously approved the organisation of this second thematic seminar in Morocco in 2018. The topic chosen is: "The application of accounting standards: definition and challenges of modern public accounting". This theme will lead to a discussion on the topics of heritage accounting, the definition of an accounting framework, the quality of accounting and internal control and accountability to lead to their certification.

The terms of reference, the provisional program and the questionnaire to be sent to the member countries to make an assessment on the subject, are presented in appendix 4 and submitted to the members of the Board for an opinion.

3 - Preparation of the 2018 annual symposium

3.1- Choice of topic

The theme of the symposium is "What tools to support decentralisation?". It was proposed at the meeting of the Executive Board on 23 June 2017 and approved by the members of the General Assembly of Congo of 18 October, 2017.

3.2- Date and location of the symposium

The Secretary-General and the Deputy Secretary-General carried out an on-site preparatory mission from 8 to 12 January 2018.

During the mission, several meetings were organized with Mr. Mohamed Lemine OULD DHEHBY, Director General of the Treasury and Treasurer General, the organising committee and the hotel managers. During these meetings, the actions to be carried out by the symposium were examined, and the needs were specified.

The 12th International Conference of AIST, followed by the General Assembly, will be held in the city of Nouakchott, from Monday 29 to Wednesday 31 October 2018, in agreement with the President of AIST.

However, the hotel capacity does not allow to consider accommodating all the delegates in the same hotel (the total maximum rooms per hotel is 77 rooms, knowing that the hotels retain some for their ordinary customers). It is therefore necessary to mobilize two hotels, according to the number of delegates.

Taking into account these elements, the choice of the venue of the conference in residential focused on the hotel TFEILA (single interlocutor of the organising committee and the AIST), which on the one hand, can accommodate 60 delegates and on the other hand, will be able to provide accommodation for 20 other participants, in collaboration with the nearby Hotel Wissal (3-minute walk).

Like the symposium in Congo, the General Assembly will follow the conference, on Wednesday 31 October 2018 (morning). The General Assembly in the last session follows a formal logic in the context of the handover of the presidency, not mentioned in the statutes, which allows the outgoing President to preside over the event until the new President takes office at the end of the General Assembly. This avoids having "two Presidents" in fact, even though, traditionally, it is the outgoing President who officiates during the symposium, as organiser.

4. Preparation of the 2018 General Assembly

4.1 Follow-up of the decisions of the General Assembly in Congo (2017)

4.1.1 Calculation basis for subscriptions

The current calculation of the amount of the subscriptions, which results from a decision of the General Assembly of Kiev (2011), is based on the contributory capacities of each state, determined according to the amount of Gross National Income per inhabitant (GNI / inhabitant). The data selected are those of the World Bank.

In addition, the General Assembly of Kiev has selected six levels of contributions, as follows:

Category	Subscription
GNI/inhab < \$500	€1 500
GNI/inhab between \$ 500 and \$1 000	€2 000
GNI/inhab between \$ 1 000 and \$5 000	€2 500
GNI/inhab between \$ 5 000 and \$10 000	€3 000
GNI/inhab between \$ 10 000 and \$25 000	€4 000
GNI/inhab > \$25 000	€6 000

Discussions at the Congo General Assembly raised the question of whether AIST continues to use data from the World Bank or whether it would not be more appropriate to use another source (IMF data on GDP).

Following the discussions, the General Assembly approved to reconsider the basis for calculating subscriptions (IMF data on GDP) to be examined at the next meeting of the Executive Board.

To this end, the subscriptions chart calculated on the IMF's GDP data is presented in Appendix 5. As a result, at constant scale (according to the six levels of subscriptions retained in 2011), the amount of expected contributions is increased by € 17 000, from € 73,500 to € 91,500, according to the following details:

- 6 countries have no change (Cameroon, Ivory Coast, Djibouti, France, Kuwait, Mauritania);
- 14 countries have an increase of € 500 (Benin, Burkina Faso, Comoros, Congo, Haiti, Mali, Morocco, CAR, DRC, Senegal, Chad, Togo, Ukraine, Vietnam);
- 6 countries have an increase of € 1,000 (Gabon, Guinea, Lebanon, Madagascar, Niger, Serbia);
- 3 countries have an increase of € 1,500 (Algeria, Tunisia) and € 2,000 (Hungary).

The subscriptions range from € 2,000 to € 6,000, instead of € 1,500 to € 6,000 currently.

The members of the Board are invited to discuss this point, with a view to submitting a proposal to the vote of the next General Assembly.

4.1.2 Review of the specifications

The debates during the General Assembly of Congo in 2017 raised the question of the cost of the events, in a period of very constrained budgets. In order to rationalise costs, the General Assembly has decided to review the specifications and to keep certain expenses, such as the cocktail dinner, the gala dinner, the gift and the social event, at the symposia only. In addition, it is proposed:

- for a conference, to abolish the on-site preparatory mission currently being carried out as part of the organisation of the symposium. The host country is responsible for preparing the logistics on site and the General Secretariat arrives one week before the event;

- for a seminar, to cover the expenses of only one delegate, instead of two at present. The members of the Board are asked to decide on a model of reviewed specifications for a symposium, presented in appendix 6. In the event of the approval by the Executive Board, similar specifications will be elaborated for a seminar, by eliminating the expenses for a cocktail dinner, a gala dinner, a gift and a social event and by mentioning that expenses will be covered for only one delegate per country with up to date subscriptions, instead of two.

4.2 Renewal of the Executive Board

In accordance with the Statutes of AIST, a partial renewal of the Executive Board will be carried out at the end of the General Assembly, to be held in Mauritania.

The positions of President and of the two Vice-Presidents are designated by the statutes: the presidency is entrusted to the organizing country of the symposium of the following year, the vice-presidencies being allocated to the countries which organised the symposium in N-1 and N- 2. Thus, the Presidency of AIST will be ensured by the country that will organise the 2019 conference (Togo), the vice-presidencies being entrusted to the countries organising the 2017 (Congo) and 2018 (Mauritania) conferences. Since the General Assembly of Congo in 2017, the Executive Board comprises 6 administrators (decision of the General Assembly of Kuwait in resolution #12). Morocco and France have the status of permanent members and are therefore rightfully administrators.

As a result, four administrator positions are available. Applications will be submitted to the vote of the General Assembly. Any member country may apply, insofar as membership is accompanied by all the rights and obligations provided for in the statutes.

It is proposed to send a call for candidates to the positions of administrators before the General Assembly to enable interested countries to submit their application for voting.

Moreover, the four outgoing members (Kuwait, as Vice-President, Hungary, Madagascar and Senegal as administrators) may apply if they wish to be reappointed, the members of the Board being re-eligible. As a reminder, Togo, who is outgoing administrator, becomes President (country organizing the symposium in 2019).

It is recalled that the statutes of the AIST provide that the composition of the Executive Board will "as far as possible, reflect the geographical diversity of the members of the Association".

4.3 Preparation of the future events

4.3.1 2019 Program

Applications approved by previous General Assemblies are:

➤ Symposium

✓ 2019 : Togo (decision of the General Assembly in Brazzaville in 2017).

➤ Seminar

✓ 2019 : Hungary (decision of the General Assembly in Dakar en 2015).

NB: the General Assembly of Nouakchott will be asked to decide on the renewal in 2019 of the second seminar in Morocco.

As part of the preparation of the program for the year 2019, the dates of the symposium and the seminar should be set, in agreement with the host countries. In addition, Board members are asked to define the topics that they want to be tackled during these events.

4.3.2 Applications for hosting future events

In order to anticipate and prepare the events on the one hand, and in order to ensure a geographical balance in the choice of the host countries of our events on the other hand, it is proposed to identify the applications for next years (2020 and following), soliciting members by e-mail before the General Assembly.

The General Assembly is also an opportunity for countries to apply. It is important for countries wishing to host AIST events to make themselves known as soon as possible, the existence of multiple applications allowing to

overcome the possible failure of the candidate countries.

This practice has the advantage of offering a better readability in the future work prospects and to have a fallback solution in case of withdrawal of a country for internal reasons. It is then up to the General Assembly to choose the successful candidate.

It is recalled that the candidate countries must be up to date with their contributions.

5 – Various issues

Financial report dated as of 31-12-2017
Accounting period from 01-01-2017 to 31-12-2017

▪ **AIST Income statement**

The following table presents the balance sheet (profit and losses account) on 31 December 2017.

AIST Financial result from 1st January 2017 to 31 December 2017			
Expenditure		Profits	
Purchase of studies and service supplies	€ 6,288.00	Profit from subscriptions	€ 59,721.66
Annual symposium costs	€ 46,220.50	Other exceptional income	€ 3,985.52
Thematic seminar costs	€ 22,367.87	Result (budgetary deficit)	€ 18,032.82
Travels, missions and receptions	€ 1,558.16		
Banking services	€ 1,173.87		
Common management costs	€ 4,131.60		
Total	€ 81,740.00	Total	€ 81,740.00

The excess of expenses paid (€ 81,740.00) on revenue collected during the year (€ 63,707.18) resulted in a deficit of € 18,032.82.

1. Cashed and recorded profits

1.1 Profit from subscriptions

For the year 2017, the total amount of subscriptions theoretically due is € 73,500, from which should be subtracted the subscriptions from Djibouti (€ 2,500) and Chad (€ 2,000) until the regularisation of their situation (in accordance with Resolution nr. 3 of the General Assembly of Kuwait City of 16 November 2016). As a result, the total amount of the expected 2017 contributions is € 69,000 (€ 73,500.00 - € 2,000.00 - € 2,500.00).

The 2017 contributions were called to member countries on 18 October 2016 with a payment deadline on 31 March 2017.

In accounting, the profits from contributions paid from 1st January 2017 to 31 December 2017 amounts to € 59,721.66, in which should be distinguished the subscriptions for the financial year and those relating to the payment of previous subscriptions and those paid in advance.

- ***Subscriptions from prior financial years paid in 2017*** **€ 2 498,50**
 - Payment in 2017 of the 2016 subscription for Cameroon € 2 498,50

As a result, the 2017 contributions received during the financial year 2017 amount to € 57,223.16 (€ 59,721.66 - € 2,498.50).

- ***2017 contributions paid in advance in prior years and recorded during these years*** **€ 10,000.00**
 - Payment in 2015 of the 2017 subscription for Ivory Coast € 2,500.00
 - Payment in 2016 of the 2017 subscription for Hungary € 4,000.00
 - Payment in 2016 of the 2017 subscription for Madagascar. € 1,500.00
 - Payment in 2016 and previous years of the 2017 subscription for the Union of Comoros (charged to overpayments for the period 2012 to 2015). € 2,000.00
- ***2017 contributions paid in advance in 2017 and recorded in 2017*** **€ 2,750.00**
 - ❖ Payment in 2017 of € 2,750.00 from the Union of the Comoros. The country has a balance of € 4,474.46 as of December 31, 2017, which will be allocated € 2,000.00 to pay the 2018 contribution. The balance of € 2,474.46 will be deductible from the 2019 and subsequent contributions (subject to a scale modification). € 2,750.00

Thus, the amount of 2017 subscriptions paid on 31 December 2017 is € 64,473.16 (€ 57,223.16 + € 10,000.00 - € 2,750.00) for an expected total of € 69,000.00.

As a result, 3 countries still owe € 4,500.00 for the 2017 subscriptions. The difference of € 26.84 (€ 69,000.00 - € 64,473.16 - € 4,500.00) corresponds to bank charges.

After monthly reminders, a final recall was made in December 2017 for the countries that had not yet paid their 2017 subscriptions.

As of 31 December 2017, arrears of subscriptions prior to 2017 are as follows, per year, with the two countries (Djibouti and Chad) being suspended until their situation is sorted out are not shown in the table:

Country	2 010	2 011	2013	2 014	2 015	2 016	Total
1			1 500	1 500	1 500	1 500	6 000
2	1 500	1 500	1 426			1 500	5 926
Subtotal	1 500	1 500	2 926	1 500	1 500	3 000	11 926

Total unpaid contributions as of 31 December 2017 therefore amounted to € 11,926.00 (excluding suspended countries). For the current year, it is recalled that 3 countries owe € 4,500.00 globally.

1.2 Paid and recorded costs

Main expenses paid in 2017 are divided as follows:

- ***Annual expenses of the symposium*** **€ 46,220.50**
 - Kuwait (14-16 November 2016) :**
 - Transcript and audio recording expenses. € 3,110.00
 - Congo (16-18 October 2017) :**
 - Purchase of flight tickets (Secretary-General, deputy Secretary-General, advisor, external auditor) and hotel reservation for the external auditor; € 4,835.36
 - Interpreting fees; € 5,124.01
 - Purchase of flight tickets (Secretary-General, deputy Secretary-General, advisor, external auditor) and hotel reservation for the external auditor; € 30,684.40
 - Interpreting fees; € 530.42

- Accommodation and catering;
- Miscellaneous expenses of the Secretariat-General; € 1,936.31

Mauritania (29-31 October 2018) :

- Purchase flight tickets (Secretary-General, deputy Secretary-General) - Symposium preparatory mission

▪ ***Thematic seminar expenses*** € 22,367.87
Algiers (Algeria) – 10 - 11 July 2017

- Purchase of flight ticket (round flight Paris-Algiers) for Secretary-General and advisor; € 662,78
- Modification fees for airline tickets; € 289.24
- Sheraton Hotel Accommodations; € 6,617.36
- International Conference Center (room rental + interpreting); € 10,585.44
- Miscellaneous: transport costs (taxi) + catering Secretariat-General and speakers. € 262.97

Hanoi (Vietnam) – 28 - 29 March 2018

- Purchase of flight ticket (round flight Paris-Hanoi) for Secretary-General and advisor. € 3,950.08

▪ ***Purchase of studies and services supply*** € 6,288.00

- ❖ Work on the AIST website € 6,288.00

▪ ***Travel, missions and reception costs*** € 1,558.16

- ❖ Business lunch costs (invitation of the General Director of Congo on 18/01/2017) ; € 63.70
- ❖ Secretary-General participation to CIST (Gabon, 27-28 March 2017) – Taxi + catering € 211.90
- ❖ Mission to Morocco – 10 April 2017 (Meeting with the Treasurer general of the Kingdom within the frame of the AIST statutes modification) – Accommodation, travel and taxi € 759.26
- ❖ Reimbursement of train ticket for External auditor – 2016 + 217 Executive Board meeting + transports costs (Symposium Congo 2017) € 282.50
- ❖ Lunch fee (Meeting of the AIST Executive Board on 23/06/2017) + purchase of water bottles € 240.80

▪ ***Banking services costs*** € 1,173.87

- Bank charges charged by Caisse des Dépôts, which holds a current account of the association (bank account management fees, credit card charges, currency change fees, account maintenance fees...); € 478.84
- Bank charges charged by Crédit Agricole, holder of a current account of the association (received bank transfers fees) € 559.03
- Bank charges charged by Crédit Agricole, holder of a current account of the association (received bank transfers fees) € 136.00
- Subscription for credit card n°1711001777788 (Crédit Agricole)

▪ ***Various common management costs*** € 4,131.60

- Hosting costs for the AIST website and subscription to the professional online mailbox with « Orange » € 29.76
- OVH subscription: annual renewal domain name aist@aistresor.org; € 101.84
- Deposit on the AIST share of the CREDAF-AIST common expenses 2017. € 4,000.00

2. AIST balance sheet

The following table presents the assets and financial situation as of 31 December 2017.

	Situation as of 31/12/2016	Situation as of 31/12/2017
ASSETS		
1- Liquid assets		
Current account CDC*	€ 22,902.34	€ 13,034.43
Current account CA**	€ 16,005.83	€ 7,792.22
Cash	€ 239.94	€ 232.03
2- Saving account		
Account Livret A – CA**	€ 60,544.63	€ 60,998.71
Total	€ 99,692.74	€ 82,057.39
LIABILITIES		
1- Retained earnings		
Credit balance	€ 76,337.86	€ 99 692.74
2- Deferred debit		
Balance		€ 397.47
3- Result of the financial year		
Result	€ 23,354.88	- € 18,032.82
Total	€ 99,692.74	€ 82,057.39

* CDC : Caisse des Dépôts

** CA : Crédit Agricole

RAPPORT DU COMMISSAIRE AUX COMPTES

Créée en 2006, l'Association Internationale des Services du Trésor (AIST) est une association de type loi 1901 de la République Française dont l'organisation et le fonctionnement sont actuellement définis par les statuts et le règlement intérieur tels que modifiés en octobre 2017.

Par décision prise le 10 novembre 2014, l'assemblée générale tenue à Madagascar m'a nommé commissaire aux comptes de l'AIST. Mon mandat a été renouvelé le 18 octobre 2017, lors de l'assemblée générale tenue au Congo.

En exécution de cette mission, j'ai l'honneur de présenter à l'assemblée générale le rapport relatif à l'exercice clos au 31 décembre 2017, sur :

- le contrôle des comptes annuels de l'AIST ;
- les vérifications et les informations spécifiques.

Les comptes annuels ont été arrêtés par le secrétaire général, également trésorier.

Il m'appartient de certifier ces comptes sur la base de l'audit réalisé sur place.

I- Certification des comptes annuels

J'ai effectué un audit selon les normes qui requièrent la mise en oeuvre de diligences permettant d'obtenir l'assurance raisonnable que les comptes annuels ne comportent pas d'anomalies significatives.

À cet égard, il est rappelé qu'un audit consiste à examiner les éléments probants justifiant les données contenues dans les comptes. Il consiste également à apprécier les principes comptables suivis, les estimations significatives retenues pour l'arrêté des comptes ainsi que leur présentation d'ensemble.

La comptabilité de l'AIST est tenue selon le principe des recettes perçues et des dépenses payées (ou des « encaissements et décaissements »). Le secrétaire général tient cette comptabilité sur support informatique (le livre-journal étant établi avec un tableur de type Excel).

En 2017, l'activité de l'AIST a généré un déficit comptable de 18 032,82 € (pour mémoire, le résultat comptable 2016 était excédentaire pour 23 354,88 €).

Ce résultat prend en compte des éléments qui ne trouvent pas leur fait générateur dans l'exercice 2017, à savoir des avances de cotisations encaissées sur l'exercice pour 2 750 € et des arriérés de cotisations pour un montant de 2 498,50 €. Par ailleurs, en application du principe des recettes perçues et des dépenses payées, le résultat ne tient pas compte des cotisations 2017 payées d'avance au cours des années antérieures (soit 10 000 €).

À la clôture de l'exercice 2017, 3 pays membres ont une dette vis-à-vis de l'AIST pour un montant total de 16 426,00 €, représentant le paiement total ou partiel de cotisations portant sur les années 2010 à 2017. Par ailleurs, deux pays suspendus lors de l'assemblée générale du Koweït ont une dette globale de 32 625 €.

La situation financière nette de l'AIST s'élève à 82 057,39 € au 31 décembre 2017.

Les pièces justificatives de recettes et de dépenses ont été intégralement vérifiées et le rapprochement bancaire a été réalisé de manière exhaustive. De même, les espèces ont été comptées et comparées au compte « Caisse ».

Ces différents pointages n'ont pas révélé d'anomalie.

Fort de ce constat d'ensemble, j'estime que mes contrôles fournissent une base raisonnable à l'opinion exprimée ci-après.

En conséquence, je certifie que les comptes annuels sont réguliers, sincères et donnent une image fidèle du résultat des opérations de l'exercice écoulé ainsi que de la situation financière et patrimoniale de l'AIST à la fin de l'exercice clos au 31 décembre 2017.

II- Vérifications et informations spécifiques

Au titre de l'exercice 2017, j'ai également procédé aux vérifications spécifiques prévues par la loi.

Le contrôle des dépenses communes CREDAF-AIST fait apparaître une somme due de 5 501,36 € par l'AIST au CREDAF, dont 4 000 € ont été payés le 22 décembre 2017. Il reste donc un reliquat de 1 501,36 € à payer en 2018 par l'AIST au CREDAF.

Je n'ai pas d'observation à formuler sur la sincérité et la concordance avec les comptes annuels, des informations données dans le rapport financier du secrétaire et dans les documents adressés aux adhérents sur la situation financière et sur les comptes annuels.

Le Commissaire aux comptes,

A handwritten signature in black ink, appearing to read 'Laurent Rousseau', written over a horizontal line.

Laurent ROUSSEAU

Financial report dated as of 30-04-2018
Accounting period from 01-01-2018 to 30-04-2018

▪ **AIST Income statement**

The following table presents the balance sheet (profit and losses account) on 30 April 2018.

AIST Financial result from 1st January 2018 to 30 April 2018			
Expenditure		Profits	
Purchase of studies and service supplies	€ 1,032.00	Profit from subscriptions	€ 22,947.16
Annual symposium costs	€ 2,436.22	Result (deficit)	€ 1,427.54
Thematic seminar costs	€ 18,939.51		
Banking services	€ 465.61		
Common management costs	€ 465.61		
Total	€ 24 374.70	Total	€ 24,374.70

The excess of expenses paid (€ 24,374.70) on revenue collected during the year (€ 22 947.16) resulted in a deficit of € 1 427.54.

2. Cashed and recorded profits

1.3 Profit from subscriptions

For the year 2018, the total amount of subscriptions theoretically due is € 74,000.00, from which should be subtracted the subscriptions from Djibouti (€ 2,500) and Chad (€ 2,000) until the regularisation of their situation (in accordance with Resolution # 3 of the General Assembly of Kuwait City of 16 November 2016).

As a result, the total amount of expected 2018 contributions is € 69,500.00 (€ 74,000.00 - € 2,000.00 - € 2,500.00).

The 2018 contributions were called to member countries on 21 September 2017 with a payment deadline on 31 March 2018.

In accounting, the profits from contributions paid from 1st January 2018 to 30 April 2018 amounts to € 24,947.16, in which should be distinguished the subscriptions for the financial year and those relating to the payment of previous subscriptions (none) and those paid in advance.

- ***Subscriptions from prior financial years paid in 2018*** **€ 2,474.46**
 - Payment in 2017 of € 2,750.00 from the Union of the Comoros. The country has a credit of € 4,474.46 as of 31 December, 2017, which has been earmarked for € 2,000 to pay the 2018 contribution. The balance of € 2,474.46 will be deductible from the 2019 and following contributions (subject to a scale change). € 2,474.46

The total of the 2018 subscriptions paid in advance therefore amounts to € 2,474.46.

Thus, the amount of 2018 subscriptions paid in 2018 is € 22,474.70 (€ 24,947.16 - € 2,474.46) for an expected total of € 69, 500, 00.

As a result, 16 countries still owe € 44,500.00 for the 2018 subscriptions. The difference of € 52.84 (€ 69,500.00 - € 44,500.00 - € 24,947.16) corresponds to bank charges.

After monthly reminders, a final recall was made on 15 May 2018 for the countries that had not yet paid their 2018 subscriptions.

As of 30 April 2018, arrears of subscriptions prior to 2018 are as follows, per year, with the two countries (Djibouti and Chad) being suspended until their situation is sorted out (in accordance with Resolution # 3 taken at the Kuwait City General Assembly of 16 November 2016) are not shown in the table:

Pays	2010	2011	2013	2014	2015	2016	2017	Total
Pays 1			1500	1500	1500	1500	1500	7500
Pays 2	1500	1500	1426			1500	1500	7426
Pays 3							1500	1500
Sous-total	1500	1500	2926	1500	1500	3000	4500	16426

Total unpaid contributions as of 30 April 2018 therefore amounted to € 16,426.00.

1.4 Paid and recorded costs

Main expenses paid in 2018 are divided as follows:

- **Annual expenses of the symposium** **€ 2,436.22**
 - Translation of the minutes of the XI general meeting (Congo) € 705.60
 - Transcript and audio recording expenses (Congo) € 709.50
 - Preparatory Mission (Mauritania - January 5-9, 2018) of the Secretary-General and Deputy Secretary-General to the XII Symposium (Mauritania) - catering, accommodation and miscellaneous expenses € 1,021.12
- **Thematic seminar expenses (28 and 29 March 2018) in Hanoi (Vietnam)** **€ 18,939.51**
 - Accommodation on the Secretariat-General and the delegates € 18,644.13
 - Catering of the Secretary-General € 125.36
 - Transport costs of the Secretariat-General € 165.40
 - Telephone credit € 4.62
- **Purchase of studies and services supply** **€ 1,032.00**
 - Work on the AIST website € 1,032.00
- **Banking services costs** **€ 465.61**
 - Bank charges charged by Caisse des Dépôts, which holds a current account of the association (bank account management fees, credit card charges, currency change fees, account maintenance fees...); € 111.05
 - Bank charges charged by Crédit Agricole, holder of a current account of the association (received bank transfers fees) € 218.56
 - Subscription for credit card n°1711001777788 (Crédit Agricole) € 136,00
- **Various common management costs** **€ 1,501.36**
 - Payment of the AIST share of the CREDAF-AIST common expenses. € 1,501.36

▪ **2. AIST intermediate balance sheet**

The following table presents the assets and financial situation as of 30 April 2018.

	Situation as of 31/12/2017	Situation as of 30/04/2018
ASSETS		
1- Liquid assets		
Current account CDC*	€ 13,034.43	€ 23,346.72
Current account CA**	€ 7,792.22	€ 5,748.08
Cash	€ 232.03	€ 208.87
2- Saving account		
Account Livret A – CA**	€ 60,998.71	€ 50,998.71
Total	€ 82,057.39	€ 80,302.38
LIABILITIES		
1- Retained earnings		
Credit balance	€ 99,692.74	€ 81,659.92
2- Deferred debit		
Balance		€ 70.00
3- Result of the financial year		
Result	€ - 18,032.82	€ - 1,427.54
Total	€ 82,057.39	€ 82,057.39

* CDC : Caisse des Dépôts

** CA : Crédit Agricole

Seminar Vietnam - Hanoi, 28 - 29 March 2018

« Modernising Treasury services through dematerialisation »

General summary

➤ Introduction

Dematerialisation does not solve problems like:

- ✓ The quality of accruals accounts;
- ✓ Payment delays and cash flow difficulties;
- ✓ Fragmentary internal controls and risk management.

But, it helps to tackle these problems.

➤ Prerequisites for a good dematerialisation

• Legal

- ✓ Adopt the texts to provide a foundation and a framework for work;
- ✓ Conduct a work of simplification and adaptation of the internal regulations to the DGTCP;
- ✓ Strengthen the legal arsenal to frame the entire process of dematerialisation (ie: legal archiving).

• Organisational

- ✓ Steering by the government is essential, hence the importance of a single structure (eg digital agencies);
- ✓ Steering by the DG is essential;
- ✓ Steering Committee: composition: DG + technical directorates (expenditure, revenue, accounting), audit body and ISD;
- ✓ Functions of this committee: establish the implementation schedule, set up services, interface with other administrations.
- ✓ Establish institutional relations with local communities to define a deployment strategy;
- ✓ If communities are not computerized, it is useful to develop an integrated tool (accounting and authorizing).

• Technical

- ✓ Externally: plan the development plan where there is an electrical and communication network;
- ✓ Internally: make a study on technological choices and security choices;
- ✓ Given the technological choices, it is useful to find a technical solution on the market while imposing requirements related to the specificities of the public sector (after having analyzed its needs);
- ✓ Find a technical solution that fits all IS companies;
- ✓ Find an electronic signature solution adapted to the needs and the operating mode of the administration.

➤ Steps of deployment

It is difficult to tackle all dematerialisation projects at the same time, so it is recommended to work in stages: "think big, start small".

The order that is presented reflects the outcome of the discussions in the workshops but it does translate the choices going from the simplest to the most complicated: "from the basic dematerialisation to the elaborated dematerialisation".

At the same time, one must have a proactive timetable to make progress and be flexible about its implementation so that these changes are accepted.

- ✓ Phase 1: expenditure: generalisation of bank transfer for suppliers and staff costs (pay and pension).
- ✓ Phase 2: accounting: computerised support of accounting balances for the State.
- ✓ Phase 3: expenditure: dematerialisation of mandates.
- ✓ Phase 4: receipts: countries are pushing for e-filing and e-payment to improve tax revenues, the DGTCP works with other administrations.

In this context, the DGTCP must ensure simultaneity between receipt and posting.

- ✓ Phase 5: Accounting: Automatic integration of secondary accounting entries by the Senior Accountant.
- ✓ Phase 6: Expenditure: Duplicative dematerialization of supporting documents without or with an electronic signature.
- ✓ Phase 7: Accounting: electronic signature of the management account on figures.
- ✓ Phase 8: Accounting: dematerialize the balance development statements.
- ✓ Phase 9: expenditure: native dematerialization of supporting documents.
- ✓ Phase 10: Accounting: electronic signature of the entire management account.

❖ Specific case of public contracts:

- ✓ Phase 1: public procurement contracts process on a website;
- ✓ Phase 2: receipt of invoices on the website;
- ✓ Phase 3: Information of all (companies and third parties) over the markets.

➤ **Specific points to be brought to the attention of the manager in charge of setting up dematerialisation**

• **Point 1: management by the General Director (GD) of this reform in connection with two other projects**

- ✓ Accounting reform of accrued rights

The information system must include the new accounting classifications and sometimes the accounting is "embedded".

- ✓ Implementation of internal control and audit.

The information system must incorporate certain internal controls = consistency checks (clearance = quality of the authorising officer, availability of appropriations, exact budget allocation, detection of abnormal meanings of the account balance).

• **Point 2: have a precise deployment schedule known to all**

The GD must establish a schedule:

- ✓ consistent with that of other ministries even though the DGTCP is often a training force;
- ✓ sufficiently voluntarist to change working methods;
- ✓ but adapted to the realities of the departments.

• **Point 3: have specific attention for local authorities**

Two situations:

- ✓ Local authorities already have a budget management information system → jointly develop connection solutions to facilitate dematerialisation;
- ✓ Local authorities do not have an IS → propose the Treasury solution, with secure access and a specific budget module.

In both cases, the discussion should be at the GD level at least.

Important: make the regulation of the state, local authorities and public institutions converge.

- **Point 4: involve the supervisory staff**

For Central Managers (PGT, ACCT) and GPTs (Regional Leaders):

- ✓ Have their own deployment plan adapted to each structure and report annually to the GD on the progress made;
- ✓ For these managers, dematerialisation is a driving force: fast payment or detection of outstanding payments, improved accounting quality.

For the department Heads:

- ✓ Pedagogy and persuasion work to ensure that good practices are put in place;
- ✓ Local work: local authorities and other external partners, but also in-house with the teams.

- **Point 5: Set up a suitable vocational training**

- ✓ This plan must concern all agents;
- ✓ It must be consistent with the deployment schedule;
- ✓ MultiMedia training materials.

- **Point 6: using dematerialisation to get a renovated management tool**

- ✓ The dematerialisation must allow to deepen the management thanks to more effective tools;
- ✓ Ex: budget consumption → best execution both in terms of expenditure and recipes and better visibility;
- ✓ Ex: to have precise information on the payment periods or the volume of invoices pending → better understanding of cash requirements.

- **Point 7: having security concerns as a permanent concern**

- ✓ Physical security of facilities: access to data centers, protection against natural hazards;
- ✓ Network security;
- ✓ Security of computer access and electronic signatures;
- ✓ Security against cyber-attacks because there are financial movements with the capacity to destabilise a country.

For this matter, carrying out specific audits is an essential issue.

- **Point 8: Respond to workforce reductions**

Dematerialisation makes it possible to transfer certain repetitive charges to the machine and thus to respond, in part, to downsizing;

At the same time, there should be a policy of upgrading human capital.

- **Point 9: adapt the local service structures:**

Dematerialisation makes it possible to create specialised structures in certain trades to be more efficient. Ex: payment of fines at a single point, hence the possibility of making more effective reminders.

To achieve this quality objective of accounting information, the accounting system must guarantee that the information produced has certain characteristics including sincerity, comparability, intelligibility and reliability.

In order for the information produced by the new State accounting system to have these characteristics and quality, the accounting reform also decrees increased demands on internal and external control.

The quality of the financial and accounting information is ensured by a system of certification of the accounts entrusted to the national Court of Auditors which carry out the said certification by means of audit missions.

The accounting quality, thus framed by the principle of sincerity, contributes to the improvement of the accountability to Parliament, and enables it to exercise its control mission with more political relevance and more quality, and at the same time, it puts in the hands of decision-makers and public managers the resources that enable them to better manage public affairs and to manage their actions.

2.2. The organisational review of public administrations

The reform of the State accounting system necessarily implies a change in the logic of action compared to the previous system. The new accounting logic based on a management logic based on performance and results, calls for the establishment of control measures at the level of the public sphere. This involves, on the one hand, the introduction of management control, the aim of which is to improve the relationship between the resources committed and the results obtained, and on the other hand, the construction of an internal control and internal audit system, since the new vision is based on the reduction of prior controls, which implies the reorganisation of the ministries in the sense of strengthening their capacity for monitoring and auditing.

2.3. Improvement of the administrative management

One of the objectives pursued by accounting reforms is to strengthen the managerial capacity of public decision-makers and managers, by introducing them to performance management. This new management model is based on three essential elements: a commitment to results, management freedom and accountability.

In order to improve public management, it is important to provide information and indicators that are useful for managing activities and adapted to the needs of managers and partners, including citizens.

3. Evolutions brought about by the reform

The reform of the State accounting system presents several opportunities. Indeed, it is an opportunity to change the law in correlation with the new economic requirements that must meet the accounting of the State. It is also an opportunity to review information systems and modernise them.

3.1. The opportunity to change the law

Among what may be considered as opportunities inherent in the adoption of a new system of accounting by the State, which is similar to that of private companies, there is the evolution of the law towards the economic subject. The interest of this evolution is that it invests a field of future for the States because of the financialisation of the economies and the global evolution observed at the world level, giving primacy to the economy, finances and digital technology.

3.2. The opportunity to re-conceptualise information systems

Because of its integrative nature, the new system of general accounting adopted by the States cannot be deployed if it is not backed by a robust, agile, transversal and integrated information system. It is therefore recognised, in view of the various international experiences, that in this particular aspect, the accounting reform offers the possibility of re-conceptualising the existing information system in the sense of its modernisation and completeness.

4. The conditions for successful implementation of the accounting reform

4.1. Success factors

The management of the reform is a key aspect of the State accounting reforms. It conditions very strongly the chances of success of these. In this context, the emphasis is placed, in particular, on the need for political leadership, the involvement of all stakeholders in the public administration, the existence of a standards-producing body and the designation of a structure dedicated to the management of the project.

4.2. Risks and hazards to avoid

Several risks weigh on the achievement of the objectives assigned to the reform of the accounting system of the State. These risks include the inconsistency between the provisions of the new public accounts and the other budgetary and accounting provisions in force.

The lack of stakeholder support for the reform process is also an element that can have a significant or even decisive impact. It is therefore recommended to involve the standards producer, the certifier and any other stakeholder throughout the reform process.

So, the respect of the deadlines of the reform and the good management of the transitional phase of passage from one accounting system to another, are essential elements for the success of the reform.

5. Accompanying processes

5.1. Transition management

One of the most important moment in a major structural reform, as is the reform of State accounting, is that of the transition which marks the passage of a budgetary accounting, founded mainly on the accounting of flows, to a commitment accounting, based on an inventory approach.

The diametrically contrasting vision of the one with respect to the other implies the consideration of the cultural element in the implementation of the reform. And in this context, the most important moment is that of preparing mentalities at the level of different stakeholders to assimilate, agree and master this new way of doing things, taking into account the management of the transition of a system to another.

5.1. The implementation process

As the implementation process is an important step in the implementation of the reform, it is important to give it the greatest attention. Because, in the general case of a reform that drastically disrupts the operational modes of registration and accounting that have framed the field of public finances for decades, it is recommended to adopt a prudential and progressive approach of implementation., so as to allow the various stakeholders of the reform to assimilate it and to be able to integrate it intellectually and assimilate it technically. Just as one should beware of an excessive spread over time which would make the reform itself lose sight of itself.

Provisional programme

Monday 26 November 2018

Morning

08h30 – 09h00 : Reception and registration formalities

09h00 – 09h30 : **Opening ceremony**

09h30 – 10h00 : **Coffee break**

10h00 – 12h00 : **Presentation of countries experiences (France, Morocco, Mauritania)**

12h00 – 12h30 : **Debate**

Afternoon

14h00 – 15h30 : **Presentation of countries experiences (Tunisia and 2 other countries to identify)**

15h30 – 16h00 : **Debate**

16h00 – 16h15 : **Coffee break**

16h15 – 17h30 : **Presentation of countries experiences (The local authorities accounting reform countries to identify)**

17h30 – 18h00 : **Debate**

Tuesday 27 November 2018

Morning

09h00 – 10h30 : **Workshop**

- Workshop 1 : Stakes of the accounting reforms
- Workshop 2 : Accounting standards and reporting frameworks.
- Workshop 3 : Implementation of the accounting reform
- Workshop 4 : Role of information systems in accounting reforms (optional workshop).

10h30 – 11h00 : **Coffee break**

11h00 – 12h30 : **Continuation of work in the workshops**

- Workshop 1 : Stakes of the accounting reforms
- Workshop 2 : Accounting standards and reporting frameworks.
- Workshop 3 : Implementation of the accounting reform
- Workshop 4 : Role of information systems in accounting reforms (optional workshop).

12h30 – 14h00 : **Lunch**

Afternoon

14h00 – 15h00 : **Preparation of the reports of the seminar (for the rapporteurs only)**

15h00 – 15h30 : **Presentation of the reports**

15h30 – 16h00 : **Coffee break**

16h00 – 16h30 : **Closure of the seminar**

Questionnaire of the Seminar - 26-27 November 2018

1. Is the public accounting system in your country based solely on cash accounting? (Yes No)
2. If yes, does your country plan to move to accrual accounting?
3. If no, explain the reasons that discouraged you from switching to accrual accounting?
4. If yes, what are the main reasons for this choice?
5. Is the accounting reform of the State one of the priority projects in your country?
6. Is your country already engaged in an accounting reform process?
7. What is the nature of the legal text that introduces the accounting reform in your country: Organic law, law, Decree etc. Or other?
8. If you are engaged in the reform of State accounting, briefly describe the steps of your roadmap, and the projected timetable for its implementation.
9. At what stage of the process have you arrived at today's date? What is the status of the project?
10. Briefly describe your accounting framework, how many standards are there? Which ones?
11. Is there an entity dedicated to the production of accounting standards? What is its status?
12. What difficulties did you face when developing / adapting standards?
13. Does accounting in your country rely on an information system?
14. If yes, is this system owned or developed in specific?
15. Is the system shared with other stakeholders in the business processes (management departments, assessment departments, etc.)?
16. How is the project management available in your country? Is there a dedicated structure?
17. Describe its functions and organisational attachment?
18. At what level is this project managed?
19. Who are the main stakeholders involved in this project?
20. If you are in the implementation phase, briefly describe the progress of the different phases.
21. What are the most important obstacles you encountered in the implementation phase of the project?
22. Is there an entity in your country that judges the accounts of public accountants? Is it in charge of certification if you are in a process of reforming State accounting?
23. What is the scope of its prerogatives (the main tasks)?
24. Is there any cooperation between the standards producer and the certifying entity? Explain its main lines?

Subscriptions chart calculated on the IMF's GDP data (compared to the GNI/per capita data of the World Bank

Country	GNI per capita category	Subscription 2018-GNI	GDP category	Subscription 2018-GDP	Difference
Algeria	C - 1 000 \$ < GNI < 5 000 \$	2 500	D - 10 000 \$ < GDP < 25 000 \$	4 000	1 500
Benin	B - 500 \$ < GNI < 1 000 \$	2 000	C - 1 000 \$ < GDP < 5 000 \$	2 500	500
Burkina Faso	B - 500 \$ < GNI < 1 000 \$	2 000	C - 1 000 \$ < GDP < 5 000 \$	2 500	500
Cameroon	C - 1 000 \$ < GNI < 5 000 \$	2 500	C - 1 000 \$ < GDP < 5 000 \$	2 500	0
Comoros	B - 500 \$ < GNI < 1 000 \$	2 000	C - 1 000 \$ < GDP < 5 000 \$	2 500	500
Congo	C - 1 000 \$ < GNI < 5 000 \$	2 500	D - 5 000 \$ < GDP < 10 000 \$	3 000	500
Ivory Coast	C - 1 000 \$ < GNI < 5 000 \$	2 500	C - 1 000 \$ < GDP < 5 000 \$	2 500	0
Djibouti	C - 1 000 \$ < GNI < 5 000 \$	2 500	C - 1 000 \$ < GDP < 5 000 \$	2 500	0
France	F - GNI > 25 000 \$	6 000	F - GDP > 25 000 \$	6 000	0
Gabon	D - 5 000 \$ < GNI < 10 000 \$	3 000	D - 10 000 \$ < GDP < 25 000 \$	4 000	1 000
Guinea	A - GNI < 500 \$	1 500	C - 1 000 \$ < GDP < 5 000 \$	2 500	1 000
Haiti	B - 500 \$ < GNI < 1 000 \$	2 000	C - 1 000 \$ < GDP < 5 000 \$	2 500	500
Hungary	E - 10 000 \$ < GNI < 25 000 \$	4 000	F - GDP > 25 000 \$	6 000	2 000
Kowait	F - GNI > 25 000 \$	6 000	F - GDP > 25 000 \$	6 000	0
Lebanon	D - 5 000 \$ < GNI < 10 000 \$	3 000	D - 10 000 \$ < GDP < 25 000 \$	4 000	1 000
Madagascar	A - GNI < 500 \$	1 500	C - 1 000 \$ < GDP < 5 000 \$	2 500	1 000
Mali	B - 500 \$ < GNI < 1 000 \$	2 000	C - 1 000 \$ < GDP < 5 000 \$	2 500	500
Morocco	C - 1 000 \$ < GNI < 5 000 \$	2 500	D - 5 000 \$ < GDP < 10 000 \$	3 000	500
Mauritania	C - 1 000 \$ < GNI < 5 000 \$	2 500	C - 1 000 \$ < GDP < 5 000 \$	2 500	0
Niger	A - GNI < 500 \$	1 500	C - 1 000 \$ < GDP < 5 000 \$	2 500	1 000
RCA	A - GNI < 500 \$	1 500	B - 500 \$ < GDP < 1 000 \$	2 000	500
RDC	A - GNI < 500 \$	1 500	B - 500 \$ < GDP < 1 000 \$	2 000	500
Senegal	B - 500 \$ < GNI < 1 000 \$	2 000	C - 1 000 \$ < GDP < 5 000 \$	2 500	500
Serbia	D - 5 000 \$ < GNI < 10 000 \$	3 000	D - 10 000 \$ < GDP < 25 000 \$	4 000	1 000
Chad	B - 500 \$ < GNI < 1 000 \$	2 000	C - 1 000 \$ < GDP < 5 000 \$	2 500	500
Togo	B - 500 \$ < GNI < 1 000 \$	2 000	C - 1 000 \$ < GDP < 5 000 \$	2 500	500
Tunisia	C - 1 000 \$ < GNI < 5 000 \$	2 500	D - 10 000 \$ < GDP < 25 000 \$	4 000	1 500
Ukraine	C - 1 000 \$ < GNI < 5 000 \$	2 500	D - 5 000 \$ < GDP < 10 000 \$	3 000	500
Vietnam	C - 1 000 \$ < GNI < 5 000 \$	2 500	D - 5 000 \$ < GDP < 10 000 \$	3 000	500
	TOTAL	73 500		91 500	18 000

Annual conference

SPECIFICATIONS

and

BUDGET DISTRIBUTION

HOTEL SERVICES

Year

Works: D-1 to D-3

NB: these specifications are a model to be adapted according to the dates and the methods of organisation retained with the host country

Establishment of the organisation by the host country in liaison with the General Secretariat (GS)	Schedule
<p>In setting up the organization of the conference, it is necessary to:</p> <ul style="list-style-type: none"> - appoint the Chairman of the organising committee and communicate his name and full contact information to the GS (contact between the Chairman of the Committee and the GS to initiate quickly). - determine the date of the conference (take into account climate, holiday dates, possible elections or special events). - to host the conference (choice of the host city and selection of the hotel establishment, taking into account the security criterion - see the description of the actions to be carried out); - provide for the use of digital tools (videoconferencing) to facilitate the remote preparation of the conference. <p>NB: since 2018, the preparatory mission on site, several months before the conference, has been abolished. The host country of the conference is in charge of preparing the on-site logistics and the GS arrives on site one week before the event.</p>	<u>M-9</u>

Setting up of the organising committee	Schedule
<p>After the appointment of the members of the organising committee by the General Management, set up teams in charge of the following actions:</p> <ul style="list-style-type: none"> I. Information, coordination, health and safety. II. Reception and transport. III. Hotel services and logistics of the work rooms. IV. AIST Secretariat at the hotel, support team, communication (internal and press). V. Organisation of the social event. <p>It is necessary to communicate as soon as possible the complete details of all the members of the organising committee to the GS.</p>	<u>M-9</u>

Description of the actions to be carried out	
I. Information, coordination, health and safety	Schedule
<p>The committee sends out letters announcing the conference and giving the information useful:</p> <ul style="list-style-type: none"> - other departments of the Ministry of Finance; - the customs administration; - airport services (reception of delegates from the exit of the plane, access to the VIP lounge); - the Home Office (visa procedure issued on site, police, security); - the Ministry of Foreign Affairs, embassies and consulates (visa application procedure in embassies and consulates of the host country); - the Ministry of Tourism (outings, social and tourist events); - the media and communication organisations (press, television ...). 	<u>M-8</u>
<p>The committee is taking steps to ensure the safety of participants:</p> <ul style="list-style-type: none"> - get in touch with the competent authorities following the announcement letters 	<u>M-8</u>

<p>addressed;</p> <ul style="list-style-type: none"> - choose the hotel in consultation with the French authorities on site for the security of the event (safety standards relating to travel conditions between the airport and the hotel: prohibit long-distance transportation at night, roads in bad condition, ...) ; - ensure that an efficient safety system is put in place by the competent services during the participants' journeys (transport, outings); - to ensure the safety of the sites visited by the participants, during social or festive events. 	
<p>The committee must take measures to guarantee the health of participants:</p> <ul style="list-style-type: none"> - make sure that there is a permanent medical team on duty throughout the duration of the conference (easily and quickly accessible 24 hours a day); - display the complete contact details of the medical team at the AIST secretariat at the hotel (last name, first name, address and mobile phone number); - provide support to the GS in the event of a health incident requiring emergency medical intervention (emergency calls, doctor's visit, medical care procedures, etc.). 	<p><u>M-8</u></p>
<p>The committee must send out invitation letters to the conference:</p> <ul style="list-style-type: none"> - from the Minister of Finance of the host country to his counterparts from each member country; - from the Minister of Finance of the host country to the ambassadors of the member countries of the AIST Executive Board stationed in the host country; - from the Director-General to his counterparts from AIST member countries and countries invited by the Director-General and countries invited by AIST (list provided by the GS). <p>The committee should send out invitation letters from the Director-General to the persons invited to the opening and closing ceremonies of the conference (for example: Ministry officials, General Directorate officers, traditional leaders, ambassadors ...). The committee should send GS members an invitation letter to the conference signed by the Minister of Finance (for their visa application procedure). This letter must mention the issue of a courtesy visa.</p> <p>A contact of the Directorate General with the embassy of the host country in Paris may be necessary. Subsequently, the committee must ensure the preparation and coordination of the opening speeches:</p> <ul style="list-style-type: none"> - of the Minister (or other authority) or his representative; - of the Director-General, in liaison with the Secretary General and the President of AIST. <p>The committee must also organize the protocol for the opening ceremony of the conference (including the introduction of speakers). A senior executive from the General Directorate will be appointed master of ceremonies.</p> <p>The committee must coordinate and monitor the logistics, including the progress of the preparatory work of the conference (coordination of all teams) and compliance with the schedule.</p>	<p><u>M-8</u></p>
<p>The committee must prepare and edit the conference travel booklet (template provided by the GS):</p> <ul style="list-style-type: none"> - drafting in liaison with the GS of the document which will contain: <p>. practical information: venue of the conference (city, hotel details, means of payment accepted), financial arrangements, airlines, visas (conditions for obtaining and prices), health (vaccines and recommendations), transfers and travel, currency (currency exchange, usable bank cards, banks, cash desks), miscellaneous information (embassies of AIST member countries in the host country, emergency numbers, time zone, country</p>	<p><u>M-6</u></p>

code); . the list of restaurants for dinners at the expense of delegates who wish to dine outside the hotel; . a presentation of the host country: history, geography, civilisation, economy, climate, culture, curiosities and selection of photos of the country; - printing of the travel book by the Directorate-General ; - Communicating the booklet by email to the GS as soon as possible in order to send it to the delegates (by the GS).	
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II. Reception (arrival and departure) and transport	Schedule
<p>The committee must initiate prior contacts with the authorities on the spot:</p> <ul style="list-style-type: none"> - airport security and services, to obtain authorization to greet delegates at the exit of the aircraft and to gain access to the airport's VIP Lounge; - Administration of the Territory Security, Customs and Police, in order to obtain the establishment of a procedure for the issuance of residence visas at the airport for conference participants nationals of countries in which the country host has no diplomatic representation. It will be necessary to provide the issuance of "flying/entry visas" (official letter of the Security of the territory authorising entry into the territory and certifying that the visitor visa will be issued upon arrival) for the airline to let the delegates embark in the plane. 	<u>M-6</u>
<p>The list of delegates and the chronological chart of the flight plans are transmitted to the organising committee by the GS.</p> <p>NB: the AIST team arrives a week before the beginning of the conference to ensure the implementation of the specifications.</p>	<u>According to registrations</u>
<p>With regard to the reception of delegates upon arrival at the airport, the committee must:</p> <ul style="list-style-type: none"> - organise a welcoming committee at the airport with reception officers; - provide AIST signs (model communicated by the GS) so that delegates identify the host committee upon leaving the plane; - if possible, welcome the delegates as soon as they leave the plane; - reserve the VIP lounge and provide refreshments; - make sure that the welcoming committee takes care of the formalities of entry into the country (passport, visa, entry form); - centralise the luggage (using the labels), have them identified by everyone (make sure there is no loss or forgetfulness) and transfer them to the hotel; - organise the delegates transport from the airport to the hotel (see below); - organise the reception of the members of the AIST Executive Board by the Director-General and the Secretary-General, insofar as possible (at the hotel). 	
<p>With regard to the return of delegates after the conference, the committee must:</p> <ul style="list-style-type: none"> - allow delegates to be able to modify their return flight: provide access to the Internet and telephone contact with the airlines (assist them in their efforts); - organise the transport of delegates from the hotel to the airport (see below); - at the airport, organise a support team at departure (in particular to accompany the delegates in their registration formalities at departure); - reserve the VIP lounge with priority boarding; 	

- ensure the accompaniment of delegates until the passage of the border police (do not simply drop them at the airport).	
<p>The committee is in charge of transport logistics.</p> <p>Particular attention must be paid to the reservation of the means of transport to be carried out sufficiently early (individual vehicles and / or bus depending on the number of people to be moved).</p> <p>It must ensure:</p> <ul style="list-style-type: none"> - transport to the airport (arrivals and departures); - transport during the conference, in particular in the organisation of the outings: <ul style="list-style-type: none"> • arrange buses for the gala dinner if it takes place outside the hotel; • provide vehicles for delegates who wish to dine out of the hotel in the evening; • provide buses for the social event; • provide a vehicle for accompanying persons (approximately 10 people) for the duration of the conference. <p>The committee must also provide a vehicle for the Secretary-General for the duration of his stay (on-site appointments ...) and some individual vehicles available on request for their transport by Heads of Delegation.</p> <p>The committee must communicate to the GS the names, mobile phone numbers of the drivers and their assignment - post this information to the AIST secretariat at the hotel.</p>	

III. Hotel services and logistics of the work rooms	Schedule
<p>See appendix 1 "Hotel services request": detail all hotel services required.</p> <p>On the basis of this document, the committee is in charge of for:</p> <p>♦ Select the hotel establishment:</p> <ul style="list-style-type: none"> - solicit hotels likely to host the conference; - choose hotels close to the urban centre and which allow the conference to be held in a residential way (accommodation and working days on the same site); - solicit tariff proposals and transmit them as soon as possible to the GS. <p>♦ Negotiate to obtain the best rates. Arguments that may be used:</p> <ul style="list-style-type: none"> - the very important filling rate of the hotel with an estimated reservation of 80-90 rooms for the duration of the event; - the conference held in a residential way entails the use of all the services taken at the hotel: accommodation, catering, cocktail and snacks, work rooms, equipment,...; - personal expenses of the delegates, usually important; - the media coverage of the conference held in the hotel (presence of Ministers, press and television). <p>For accommodation, see if it is possible to obtain a night rate, including the city tax and breakfast, which amount to 110 € maximum, and the double rooms without extra (at the same price as the single rooms).</p> <p>As soon as the hotel is selected, block the booking of accommodation.</p> <p>For workrooms, see if it is possible to obtain a "study day" package (including the rental of workrooms and their equipment, Internet connection, water on the worktables in rooms, lunch and coffee breaks).</p> <p>The committee oversees the accommodation of the delegates. The list of persons accommodated with the dates of stay will be communicated by the GS.</p>	<u>M-8</u>

IV. AIST Secretariat, support team, Communication	Schedule
<p>Upon arriving at the hotel, the welcoming committee must provide support to accompany delegates in their arrival formalities (forms to complete, identity papers, luggage tracking).</p> <p>The committee supervises catering (see details in appendix 1).</p> <ul style="list-style-type: none"> • Lunches are taken at the hotel during the work. • Dinners: <ul style="list-style-type: none"> - Sunday: welcome cocktail reception at the hotel; - free dinners: at the personal expense of the delegates; - Gala dinner: offered by the host country. • Coffee breaks: two per day over the duration of the conference. <p>For meals taken at the hotel, request:</p> <ul style="list-style-type: none"> - a catering area reserved for AIST, distinct from the hotel's clientele; - buffet service - a set menu that includes non-alcoholic beverages 	
<p>The committee oversees the logistics of the workrooms (see details in Appendix 1).</p> <p>The conference requires the supply of:</p> <ul style="list-style-type: none"> - a room for the secretariat of the AIST so that it can be operational from the day after the arrival of the GS on the last day of the work; - a small meeting room on Sunday preceding the opening of the conference, from 6 pm to 7 pm (approximately 7/8 persons) to prepare the roundtable with the panellists; - a meeting room for the General Assembly on Wednesday (30-35 persons); - a conference room for plenary work; - rooms for workshops (number to be fixed according to the program). <p>The committee must ensure the equipment of each work room:</p> <ul style="list-style-type: none"> - sound system; - audio recording of the debates in plenary session; - video projection (screens and video projectors); - interpreting if necessary (cabins and helmets). <p>It organises the test of technical equipment and ensures the installation of the banner in the plenary room on Sunday in the afternoon (the day before the opening of the conference).</p> <p>The committee oversees the photographs and communication with the photographer</p> <p>The committee is in charge of the communication with media (press, television, Internet).</p> <p>A press kit is prepared by the GS in coordination with the Directorate-General.</p>	

<p>The committee installs the AIST secretariat at the hotel. A list of needs for the secretariat is contained in Annex 2.</p> <p>It details the equipment (office software applications, IT, supplies) that will be essential for setting up the secretariat, as well as the staffing requirements.</p> <p>The secretariat must be operational the day after the arrival of the GS (installation and putting into service of the equipment).</p> <p>The committee must make sure to equip the secretariat with a good quality Internet connection.</p> <p>The committee has kakemonos and a backdrop made for the plenary hall, bearing the indications of the conference: date, place, theme, logos of the AIST and the General Directorate. It checks with the hotel where to hang it and checks that its dimensions correspond to the support provided.</p> <p>The committee will ensure their installation in the plenary room for the opening ceremony of the conference.</p>	<p>Installation of secretariat : day after the arrival of GS</p> <p>Delivery of kakemonos and backdrop at D-2</p>
<p>The committee must ensure the presence of a support team at the secretariat (including week-ends).</p> <p>The team must be present from the day after the arrival of the GS until the closing of the conference.</p> <p>It must be composed of:</p> <ul style="list-style-type: none"> - an IT technician (installation and troubleshooting of equipment); - 2 secretaries mastering the office software applications. 	
<p>The committee organises a group of welcoming officials of about ten people, to ensure:</p> <ul style="list-style-type: none"> - the welcome of delegates and the distribution of name badges at the entrance of the cocktail party on Sunday evening; - the distribution of briefcase at the cocktail dinner on Sunday evening; - the accompaniment of the delegates towards the rooms (ceremonies, works, restaurant...); - accompaniment and supervision of delegates during group photography after speeches; - delivery of documents, group photography, gifts; - the circulation of microphones in the work rooms; - coaching and supervision of delegates during outings. - the organisation a gala dinner at the end of the conference, with shows during the evening (music, traditional dances ...), at the choice of the host country. <p>If the evening is organised outside the hotel, it is advisable to plan and book the transport.</p> <p>The committee must send the evening program to the GS as soon as possible and arrange for the manufacture of invitations.</p>	

V. Organisation of the social event	Schedule
<p>The committee organises a social event. Envisage:</p> <ul style="list-style-type: none">- a site or a tourist/cultural trail in liaison with the GS : opt for a site or a trail within a radius rather close to the place hosting the conference, to avoid a trip too long (book site visits at the earliest, and guides). <p>There should be breaks during travel or visits.</p> <p>It is necessary to provide refreshing drinks (water).</p> <ul style="list-style-type: none">- visiting a local market (especially craft market) to allow delegates to shop and bring back souvenirs from the host country.- to ensure the logistics of transport (organisation and booking);- to organize the catering of participants for lunch (choice and reservation);- to ensure the safety and health of the participants. <p>The committee communicates the program of the event to the GS as soon as possible.</p>	

DISTRIBUTION OF FINANCIAL CHARGES

The distribution of financial charges is given for information only. It is subject to change depending on the rates of the various services, the final number of participants and the budgetary capacity of AIST and the host country

I- TRANSPORT

Date	Nature of transport	Indicative number of people transported	Nature of vehicle	Period	Financial contribution	
					COUNTRY	AIST
Days preceding the conference	Transport airport – hotel of GS	3	Car	According to flight plans		
Days preceding the conference	Transport airport – hotel of the delegates	3	Car or bus according to the number of persons	Duration of stay		
Duration of the conference	Heads of delegation	variable	Car (« pool » of cars to share)	On request		
Day of the social event	Transport of the delegates	variable	Bus	At the choice of the country		
Gala dinner at the hotel (if choice of the host country)	Transport of the delegates	60/80	Bus	Evening		
Days of return of delegates	Transport hotel - airport	According to flight plans	Car or bus	According to flight plans		

II- ACCOMMODATION

Date	Nature of service	Participants	Indicative number	Period	Financial contribution	
					COUNTRY	AIST
Duration of the conference	Night + breakfast	GS	3	6 nights (110 € max per night)		
Duration of the conference	Night + breakfast	Heads of delegation	30	3 nights (110 € max per night)		

III- CATERING					
Date	Nature of service	Indicative number	Financial contribution		
			COUNTRY	AIST	Participants
Sunday	Welcoming cocktail dinner	60			
According to the programme	Coffee break : hot drinks – fruit juices, viennoiseries/pastry (morning),biscuits, cakes (afternoon)	60/80			
Duration of the conference	Lunch (water, fruit juices)	60/80			Drinks not included in the set menu
	Dinner				
Gala dinner	Gala dinner	80/100			

IV- LOGISTICS OF STUDY DAYS

Date	Nature of service	Participants	Indicative number	Requirements	Schedule	Financial contribution	
						COUNTRY	AIST
According to the programme	Opening ceremony	All + guests of host country	100	Room + equipment	According to the programme		
	Interpreting			Translation booths – headphones interpreters			
	General Assembly	Heads of delegation AIST Executive Board	30	Room + equipment			
	Plenary session	All	80/100	Room + equipment			
	Recording plenary session	-	-	Audio recording of the debates			
	Workshops	All	30 à 50 according to needs	Roms (number according to needs) + equipment			
	Closing ceremony	All + guests of host country	100	Room + equipment			
	Coffee break	All	80/100	hot drinks–fruit juices viennoiseries/pastry (morning), biscuits, cakes (afternoon)			

V- OUTINGS AND EVENINGS						
Date	Nature of service	Participants	Indicative number	Period	Financial contribution	
					COUNTRY	AIST
At the choice of the country	Gala dinner	All	80/100	Evening		
At the choice of the country	Social event	All	80/100	To be fixed by host country		

VI – MISCELLANEOUS				
Nature of service	Requirements	Indicative number	Financial contribution	
			COUNTRY	AIST
Equipment of the Secretariat	See Appendix 2 « Requirements of GS »			
Phone cards	For members of the secretariat	3		
	For participants	On request		
Welcoming staff	During the whole duration of the conference	8/10		
Gift (optional)		80/100		
Group photography	Delivered during the last session (coffee break)	80/100		
Briefcases	Delivered during the cocktail dinner	80/100		
Documentation editing work	Travel booklet	80/100		
	Invitation cards for participants for evening events	80/100		
	Work documentation folder	80/100		
	Press kit	15		
	Name badges	80/100		
	Name tags	80/100		

APPENDIX 1

Document detailing the requirements for hotel services: "hotel services request"



Paris,

Subject: Domiciliation and organisation of an international conference of the AiST.

Dear Sir, Dear Madam

The International Association of Treasury Services (AiST) and the Directorate General of XX will jointly organise an international conference at xx, from (date) to (date).

Bringing together about a hundred delegates, the event will be held over three days in a residential manner.

Consequently, accommodation and catering of the delegates will have to be ensured by the hotel structure selected to host the conference.

In order to enable you to examine the possibility of hosting this event in your hotel, as well as the exceptional tariff conditions that you would like to grant us, I specify you in the appendix attached to this letter, the detail of the hotel services that we need for this event.

I thank you for sending me a quoted price proposal, including:

- the nightly rate with city tax and breakfast included (or half board) for eighty people;
- the price of renting work rooms and technical equipment, of coffee breaks and bottled water for the work tables, and of lunches for a hundred people;
- or the amount of the "study day" package, including the hotel services detailed above during the three working days (Monday to Wednesday) for a hundred people;
- the price and the set menu that you propose for a cocktail dinner on the basis of a hundred people;
- the price of dinners for a hundred people.

Looking forward to your proposals which, I hope, will present very attractive rates, I remain at your disposal to bring you any additional information.

I wish to assure you, Sir, Madam, of my highest consideration.

Function,

Last name First Name

DETAIL OF REQUIREMENTS FOR THE ORGANISATION OF A CONFERENCE AND PICTURE MODEL TO BE ADJUSTED ACCORDING TO THE PROGRAMME

▪ Accommodation requirements

All foreign delegates will be accommodated on site (single or double room) with breakfast and tourist tax included, or half board if possible.

Booking of rooms (single or double) will be made on a basis of about eighty rooms.

Depending on the frequency of flights of different airlines, the arrival of delegations will range from (date) to (date) preceding the event.

As the end of the conference is scheduled for (date) at 5.30 pm, departures will run from this day until (date) for certain delegations.

▪ Catering requirements

Whenever possible, an "AIST" space should be made available to delegates for meal services (breakfasts, lunches and dinners).

- Breakfast will be included in the overnight stay of people staying at the hotel.
- Lunches will be taken at the hotel during the event (about one hundred people). The formula of a buffet with non-alcoholic beverages should be preferred.
- A welcome cocktail buffet (buffet and soft drinks) is organised on Sunday before the event, in the early evening for a hundred people.
- Dinners from (date) to (date) are covered by participants.
- The dinner (date) (gala dinner) will be taken if necessary at the hotel at around 7:30 pm (about 100 people).
- Coffee breaks (morning and afternoon) will have to be served near the work rooms over the three days of work. It will take about 120 people after the opening ceremony of the conference on Monday morning (around 10 am).

▪ Room requirements

The conference will take place from (date – 9 am), to (date – 5:30 pm) and will require the provision of rooms of different capacities.

Glasses and water bottles should be placed in all rooms and replaced every half-day.

Works will also require the installation of technical equipment (sound, video projection and possibly interpreting). For this purpose, it would be advisable to allow the testing of technical equipment in the days preceding the opening of the conference (to be determined with the technical staff of the hotel).

An audio recording of the debates should be made for the plenary sessions. Digital media will be delivered to AIST upon completion of work in a standard audio format.

If an interpreter is needed for the conference, sufficient space should be provided for the installation of interpreting booths and sufficient headphones should be provided in the plenary room.

- Sunday from 6 pm to 7 pm: small meeting room for a working meeting organised to prepare the round table of the next day (about twelve people).
- Monday from 9 am to 5.30 pm: plenary room with a theater setup

The conference will take place the whole day in plenary session. It will begin with the opening ceremony at 9 am.

The afternoon's work will take a round table setup.

In the morning, it will be necessary to have the plenary room setup:

- in a theater setup for one hundred and sixty people,



- with a separate grandstand for ten people,
- and a desk with microphone.

In the afternoon, it will be necessary to have the plenary room setup:



- in a theater setup for one hundred people,



- and a grandstand in a roundtable setup (armchairs and coffee table for 4 people),

Works will require a sound reinforcement of the plenary room:

- in the morning, two fixed microphones (for the grandstand) and four wireless microphones (for the floor),
- the afternoon seven wireless microphones (three for the round table and four for the floor).

Works will also require the installation of video projection equipment: 2 screens and 2 video projectors (simultaneous projection in English and French if necessary).

It is necessary to set up this room from Sunday evening (including the installation of the stand).

A group photograph will be taken in the morning after the opening ceremony at the hotel. The methods of making this photograph (choice of the photographer, determination of the location of the decision ...) will be determined by the General Direction, together with your staff.

- Tuesday (according to program)

- Wednesday morning - General Assembly: provide a U-shaped table for 40 people with a grandstand of 10 people

- A room for the AIST secretariat, from (date) in the morning until (date) at the end of the day.

It will be necessary to provide a room in the immediate vicinity of the other work rooms (plenary room and committee rooms or workshops), in order to install the office of the secretariat of the AIST.

This room will be equipped with office and computer equipment by the General Management (including several computers and printers, as well as a high-speed photocopying machine). It is essential to provide a sufficiently spacious room (20m² minimum).

This room must imperatively benefit from a good quality Internet connection (by cable network or WI-FI). It will be necessary to provide for the installation of a telephone to make internal calls (in particular to the rooms of the delegates).

▪ Details relating to the payment of hotel services.

❖ AIST covers the accommodation cost of the head of delegation of each member country (excluding personal expenses) within the limit of three nights. The other delegates cover their own accommodation cost. Personal expenses (telephone, bar, drinks, room service, laundry ...) are covered by each participant. The catering costs are paid from (date) in the evening (welcoming cocktail dinner) to the (date), with the exception of dinners, which are covered by the delegates.

❖ AIST will cover:

- Accommodation costs (110 € per night) and catering for GS members from (date) in the evening (welcome cocktail) until departure on (date).

❖ Applicable rate:

The rate of 110 € will be applied to participants from XX (check-in) to XX (check-out). In the event that the tariff is higher than 110 €, the host country will cover the supplement.

❖ A deposit of 40% on the total amount of the invoice will be paid by the AIST, at the signing of the service contract between the two parties. A second deposit of 40% will be paid one month before the start of the conference. Payment of the balance of the invoice will be made on site at the end of the conference, by credit card.

APPENDIX 2

Requirements for the AIST secretariat at hotel

Nature	Date	Requirements details	Distribution AIST/GD
Phone cards	Upon the arrival of the General Secretariat (GS)	Provide 3 phone cards for GS	- delivery of phone cards by GD, - purchase of phone credits to be covered by AIST
		- Provide phone cards for participants - <u>NB</u> : very much requested by participants as soon as they arrive	- delivery of phone cards by GD, - purchase of phone credits to be covered by each participant
Computers and printers	Upon the arrival of the GS to the end of conference	- 3 laptops, - 1 desktop computer, - all installed with the latest Microsoft Office utilities, Acrobat Reader and an updated antivirus), - 4 printers (one color)	GD
Internet Connexion	Upon the arrival of the GS to the end of conference	Provide for the connection of the secretariat's computers to the Internet	GD
Photocopier	Upon the arrival of the GS to the end of conference	- for A3 and A4 formats, - double-sided printing, - if possible color, - for a high-speed and large print run	GD
Video projectors	Upon the arrival of the GS to the end of conference	4 Video projectors + 4 screens	GD
Uninterruptible power supply (UPS)	Upon the arrival of the GS to the end of conference	- for computer equipment at the secretariat (computers and printers), - in work rooms (laptops and video projectors)	GD
Office supplies	Upon the arrival of the GS to the end of conference	- 8 extension cords and 8 power strips - 30 reams of A4 paper, - 5 reams of A3 paper, - toner (photocopier), - ink cartridges (printers), - some pens, - some black markers, - media and scotch tape, - scissors, - staplers and staples, - paper clips (1 box), - 300 envelopes (A5 format), - 300 folders	GD

Nature	Date	Requirements details	Distribution AIST/GD
Communication medium announcing the event	Upon the arrival of the GS to the end of conference	- deliver kakemonos + backdrop, - install them at hotel	GD
Briefcases	Upon the arrival of the GS	- deliver briefcases	AIST
Documentation folders	Upon the arrival of the GS	folders containing the working documentation of the conference for the briefcases	AIST
Travel booklet	Upon the arrival of the GS	Deliver travel booklets to put into briefcases (100)	GD
Notepads	Upon the arrival of the GS	Deliver notepads to put into briefcases (100)	GD
Pens	Upon the arrival of the GS	pens to put into briefcases (100)	AIST
Invitation card	Upon the arrival of the GS	Deliver invitation cards to the gala dinner to put into briefcases	GD
Assistance	Upon the arrival of the GS to the end of conference	- an IT technician, - 2 secretaries, <u>week-end included.</u>	GD
Gift	Upon the arrival of the GS	- deliver gifts, - provide for a gift which represents the host country or administration, - provide for the distribution of gifts	GD
Group photograph	Monday	- provide for a photographer, - provide for a place to take the picture, - provide for the production and distribution of the photographs to participants (80/100)	GD