

BENIN

BUDGET PREPARATION PROCEDURES AND FINANCIAL TRACKING SYSTEMS FOR THE MINISTRY OF EDUCATION

for

CHILDREN'S LEARNING AND EQUITY FOUNDATIONS PROJECT (CLEF)

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LIST OF ACRONYMS USED IN THIS REPORT

APE	Associations de Parents d'Elèves
APG	Action Plan Group
BPP	Budget Preparation Process
CLEF	Children's Learning and Equity Foundations
DAPS	Direction de l'Analyse, de la Prévision et de la Synthèse
DDE	Direction Départementale de l'Enseignement
DRF	Direction des Ressources Financières
GOB	Government of Benin
MANUAL	Manual for the Preparation of the MEN Budget
MEN	Ministère d'Education Nationale
MOF	Ministry of Finance
NPA	Non-Project Assistance Program
PA	Project Assistance
PBN	Plan Budgétaire National
PNUD	Programme des Nations Unies pour le Développement
SAP	Structural Adjustment Program
UNESCO	United Nations Educational, Scientific and Cultural Organization
USAID	US Agency for International Development

EXECUTIVE SUMMARY

A. Background

In September 1991, USAID signed Project Assistance (PA) and Non-Project Sector Assistance Program (NPA) agreements with the GOB to finance the Children's Learning and Equity Foundations (CLEF) Project for reform of the primary education sector.

The Ministry of National Education (MEN) in its reform has developed a series of action plans directed at improving financial planning and management of the sector. One of these action plans is based on a study of the MEN budgetary process, and has been taken into consideration in this study.

B. Objectives and Scope

The primary objective of the present short-term technical assistance is to assist MEN designated committees and individuals develop: (i) new procedures for the elaboration of the MEN annual budget submission and (ii) a financial tracking system.

The scope of work is directed towards:

- Finalizing the budget preparation manual.
- Assisting in the development of a training program in budget preparation and submission.
- Assisting the MEN develop a sound financial tracking system for the CLEF budget expenditures.
- Assisting the next phase of the action plan and ensuring its implementation and execution.

C. Methodology and Activities

The methodology consisted of reviewing pertinent documents, reports studies; working sessions with MEN; interviewing and meeting key personnel in the primary school system connected to the budgetary process; and discussing findings and recommendations with USAID/Benin for the analysis, evaluation and recommendations outlined in this study.

The activities over the three (3) week period of this consultancy are divided into three parts:

- Meetings in the first week revolved around the MEN action Plan group, DRF, DAPS and USAID staff.
- Visits with the Director, DDE Atlantic, financial management staff, and school system staff in the Cotonou area.
- Discussions and review of the findings, decisions reached, recommendations and action plan required to fulfill the objective of this study.

D. Summary of Findings and Recommendations

Because of the numerous and in some cases lengthy recommendations, it was decided to present these recommendations following the Analysis and Evaluation Section of this Report.

The Procedures Manual presented by the MEN Offices was a hastily put together document, that may in part resemble a manual, but is rather a long dialogue on the budgetary process. It was a draft document and should have been entitled "**Manual for the Preparation of the MEN Budget,**" hereafter called the Manual.

Following the initial review of the Manual, it was decided to have the MEN adopt a formal Chart of Accounts as the base for the preparation of the Manual. The Chart recommended is the same Chart that is now being used by the MOF and is to be an integral part of the Manual.

To compensate for the first item in the scope of work not being completed due to logistical problems, it was requested by MEN to have an outline prepared for the Presentation of the MEN Budget. This has been achieved by outlining a Budget Preparation Process (BPP), consisting of the Plan Budgétaire National, and a four (4) part program that will enable MEN to produce a fully operational Manual.

There is no tracking system as yet introduced for the CLEF budget expenditures, but it is recommended that **Annex 5 "Feuille Budgétaire des Engagements et des Mandatements,"** be accepted as the base for reporting these expenditures. The Chart of Accounts, both General and Analytical, would serve the tracking system for all other type budgeted expenditures.

The non existence of formal budget systems at both the Primary School and Départemental level requires an action plan that will allow a system to be incorporated within the Manual. This element, combined with the training process, can be accomplished on parallel lines, so as to minimize the time spent setting up an effective and integrated control system.

The Action Plan required during the next phase of this consultancy should be centered around:

- 1) Ensuring that the PBN is nearing its completion and that it adheres to the criteria established in this Report.
- 2) Reviewing the coding systems for both the general and analytical budgeting system and assuring that these are satisfactorily outlined in the PBN.
- 3) Ensuring that APGs are attaining the goals set up in the 4 part BPP.
- 4) Implementing the CLEF tracking system and assuring that it operates satisfactorily.
- 5) Placing the MEN in a position to undertake the next Budget Program.
- 6) Reviewing the policy needs that should be incorporated in the Manual.

I. INTRODUCTION

A. Background

The Government of Benin (GOB) adopted the first Structural Adjustment Program (SAP) in 1989. The GOB's strategy in this program had three basic priorities, the return to budgetary equilibrium being the important element in this presentation.

In September 1991, USAID signed Project Assistance (PA) and Non-Project Sector Assistance Program (NPA) agreements with the GOB to finance the Children's Learning and Equity Foundations (CLEF) Project for reform of the primary education sector.

B. Objective

The primary objective of the present short-term technical assistance is to assist MEN designated committees and individuals develop:

- (i) new procedures for the elaboration of the MEN annual budget submission and
- (ii) a financial tracking system.

C. Scope of work

The scope of work requires working closely with MEN designated officials responsible for implementing the Budget Process and other related action plans. The major responsibilities include:

- 1) Assisting the MEN team finalize the budget preparation manual which will describe all the steps necessary for the development of the MEN annual budget submission.
- 2) Providing technical support to the above designated MEN team for the development of a training program for MEN staff responsible for preparing budget submissions at a decentralized level;
- 3) Supporting efforts of the MEN team to develop a financial tracking system that can provide information documenting progress towards CLEF budget related conditionality;
- 4) Assisting in the planning and scheduling of the next action plan activities and in the identification of the technical assistance necessary for the implementation of these activities.

D. Methodology

The methodology undertaken in this study consisted of:

- 1) Reviewing pertinent documents, report studies and other related reports, provided by USAID and MEN.
- 2) Working sessions with Ministry of Education teams in charge of action plans.
- 3) Interviewing key personnel involved in the budgetary process.
- 4) Meeting with the DDE Atlantique and financial management staff.
- 5) Visiting the Circonscription Scolaire Cotonou - GBEGAMAY, and Ecole St. Jean II, Cotonou. All other schools were closed for the summer holidays.
- 6) Discussing findings and recommendations with USAID/Benin and MEN.

List of all officials interviewed is outlined in Annex 1, and list of all documents consulted is outlined in Annex 2 .

E. Activities

The activities undertaken in this consultancy are divided into three parts:

- 1) Meetings in the first week revolved around the MEN action Plan group, DRF, DAPS and USAID staff.
- 2) Visit with the Director of DDE Atlantique and financial management staff, and school in the Cotonou area.
- 3) Discussions and reviewing the findings, decisions reached, recommendations and action plan required to fulfill the objective of this study.

II. ANALYSIS, EVALUATION AND RECOMMENDATIONS OF THE MEN BUDGETARY PROCESS

Because of the numerous and in some cases lengthy recommendations, it was decided to present these recommendations following the Analysis and Evaluation in this Section.

Budgeting and accounting are built around the same organizational structure and both are information systems with the same operations and financial situations. It may appear in this section that what may be perceived as one may be the other, when in reality, they are mirror images of each other. For to speak of budgeting one has to think of expenses and/or revenues, while looking at accounting, one has to consider whether planned expenses and/or revenues cover this area.

The Manual should be based on an effective execution and control mechanism under the auspices of the Cabinet of the Ministry of National Education. There is no budgeting and execution control mechanism in the MEN at this time.

Of importance to note in this Section, is that when there is reference made to a control mechanism, it refers to the budgetary and not the accounting process.

A. Chart of Accounts

Before any budgetary system may be undertaken, a methodology has to be defined in order to record the necessary budget data, this being a Chart of Accounts. This Chart of Accounts has a commonality both to Budgets and Accounting. In the context of this study we are mainly concerned with recording data within the budgetary process.

A great deal of discussion during the first week of this consultancy centered around accounts classification. The Chart of Accounts as an addendum to the Manual of Procedures presented, is based on the Ministry of Finance's Chart of Account and appears in part to be adequate for the budgetary process. However, there seem to be two or three versions presented by various parties partly due to a further breakdown of accounts classification, over what has been presented by the MOF.

What is required as part of this study, is to ensure that accounts classification takes into consideration the general budgeting requirements at the MEN level, as well as the analytical aspect of the Directions Départementales, Circonscriptions and Ecoles Primaires. Keeping this in mind, the recommendations will attempt to satisfy these requirement, while at the same time maintaining uniformity in its accounts classification with that of the MOF.

A.1 Recommendations

Accept the attached **Annex 3, Nomenclature Budgétaire du Ministère de L'Éducation Nationale**, to serve as the base for a solid foundation required for the implementation of the Manual for the annual MEN budget submission.

A.1.1 General budget accounts classification

It is recommended that an eleven (11) digit code be accepted as the means of coding in the budgetary process, as follows:

A	B	C	D	E	F
29	6x	xxx	x	x	xx

A - 29 are MOF accounts classification representing Chapter 29 of the MOF regulations.

B - 6x are MOF accounts classification representing Section 6x of the MOF regulations.

C - xxx are MOF accounts classification representing the Sous Section of the MOF regulations.

D - x represents the primary function of the Nature des Dépenses.

E - x represents the secondary function of the Nature des Dépenses.

F - xx represents the sub-classification accounts.

EXAMPLE:

An example of the above could be as follows:

A	B	C	D	E	F
29	60	200	1	1	00

A - 29 are MOF accounts classification representing Chapter 29 of the MOF regulations.

B - 60 is Enseignement de base.

C - 200 is the Sous-Section for the Département d'Enseignement Primaire.

- D - 1 represents Nature de Dépenses for Personnel.
- E - 1 represents Salaries
- F - 00 represents the sub-classification accounts to be determined.

A.1.2 Analytical budget accounts classification

The Chart of Accounts as outlined in Annex 4 can be expanded or reduced depending on the needs, and would not be in conflict with any existing MOF regulations. It may be expanded upon to handle all the other sections within the GOB educational system, and thus provide an important analytical tool for the MEN.

In order to assist in the analytical budgeting for other than the MEN Direction, the following nine (9) digits may account for personnel and program activities at the MEN level, Sous Prefecture, Communes, and Schools, as follows:

G	H	I	J
xxx	xx	xx	xx

- G - 001-999 would be used for personnel and program activities at the MEN level.
- H - 01-99 would be used in the classification of the Sous Prefectures, while
- I 01-99 would look after the Communes, and
- J - 01-99 for the number of primary schools in the education system.

The last six digits are taken from the **Service de Statistique et de la Gestion de l'Information, DAPS/MEN**, and presently are in use by USAID/Benin.

B. Budget Preparation Manual

Analysis of the Manual

The manual presented for review during the first visit to the Office of the Director of Financial Resources (DRF) may be in part acceptable as a first draft, but requires more detailed analysis than is actually the case.

The structure is weak in that its topical headings do not do justice to its content. In the introduction, the objective indicates that there is to be a dialogue with all concerned structures without identifying same.

In the section regarding the elaboration of the budget, there is a long dialogue in its preliminary dispositions in the area of salaries and accessories, and in its evaluation of the elements making up the budgetary costs.

There is no reference to accounts classification, and assignment of responsibility is vague; in some cases reference is made to a "chef d'établissement" (school director), and in other cases it reverts to a third party.

In the area of other operating costs, there appears to be a satisfactory explanation of said costs, yet, there is no mention of accounts classification and to whom it is directed.

In the technical support section from a management point of view, there is mention of answering disputes by telephone, and for a more in depth explanation to visit the D.R.F. in the MEN Offices, without mentioning to whom the inquiries are to be directed.

In the section regarding the calendar of activities dates are outlined from the inception to the completion of the budget process. This is quite acceptable, but should indicate such items as 1st working day in the month, or last working day in the month.

The conclusion is general in character, yet referring all queries to the D.R.F. would bring about an abundance of calls that they may not be able to handle. Reference to a screening committee to be able to direct the calls to the proper person(s) seems more adequate.

B.1 Recommendations

Constraints

The logistical problems with the MEN personnel meant that due to possibly prior engagements, illness or other unknown reasons, one scheduled meeting was cancelled, and three rendezvous were not respected. Hence, where it would have been fruitful to have a draft Manual ready for use, it is necessary to opt for a substitute Manual in the Chart of Accounts.

B.1.1 Plan Budgétaire National MEN.

In order to have a Manual in place as soon as possible it is recommended adopting the Chart of Accounts as the basis of the Manual entitled "**Plan Budgétaire National (PBN), Ministère d'Éducation Nationale**". This Manual should encompass all the accounts classification pertinent to the MEN as outlined in the **GOB "DECRET No. 92-57 du 6 Mars 1992, portant Adoption de la Nomenclature du Budget Général de l'Etat,"** as means of achieving this.

Adopting the PBN Classification would be suitable for both General and Analytical budgetary purposes.

PRESENTATION

The presentation of the Manual should be along the same lines as the Plan Comptable National - Benin.

The coding as outlined in A.1.1 would be shown in detail in the Manual with emphasis on all aspects of the Educational system in Benin, while also taking into account the eleven (11) digit coding system recommended.

Of particular importance is to outline in detail the **CODIFICATION PAR NATURE DES DEPENSES**. All accounts classification for sections 1 and 2, that is, for personnel et autres dépenses de fonctionnement respectively, would be broken down in detail, as for example:

Indemnités de frais de mission à l'extérieur, account 132.

Commentaries at the bottom of the page would indicate the meaning of this account, and how to determine budget costs for such items as, air fare, hotel accommodations, per diem allowances, but to name a few elements making up this classification.

Pertinent items that are known costs as illustrated are easily determined, whereas other factors would require calculations and be outlined in this section. This would be determining the number of days, number of missions, in order to arrive at the budget for the line item.

Other factors that would have to be determined would be historical costs, previous years' figures for the same type situation, and for possibly inflationary costs or monetary devaluation.

This PBN during its implementation period and when completed, would serve the training needs for all MEN personnel who are part of the budget process.

B.1.2 MEN BUDGET PREPARATION PROCESS (BPP)

Following a meeting in the DRF Offices on July 5, 1994, with DRF and DAPS staff members present, the following recommendation was outlined, that being, "**Preparing an outline of the Manual for the Preparation of the MEN Budget**". This recommendation has

been temporarily put in abeyance for the simple fact that nothing exists that even resembles a Manual. In its place the BPP would undergo a four (4) phase transitional period, where it will be consolidated with the PBN to have a fully operational Manual in the MEN. The four phases are outlined as follows:

i) ORGANIZATIONAL STRUCTURE.

Outline the structure, role and responsibilities of the MEN personnel at all levels (DDE, Circonscriptions, Schools) who would be part of the budgetary process.

The following points in this and subsequent sections will attempt to answer questions as to what these elements represent.

- Why is the BPP the base for the coding process for all budgeted items in all the structures of the MEN?
- Who determines the calendar of events during the budget program?
- Who at the MEN level is responsible for the budget program?
- What is the line of communication in the budget process, from the MEN, DEP, DDE, Circonscription, School? To a director or a delegated individual?
- What are his/her responsibilities for the Budget program?
- What authority does he/she have in ensuring the prompt submission of budget requests?
- Who is responsible at the MEN level to consolidate all budget submissions from the different levels?
- Is there need for a Budget Committee to oversee the budget program at the MEN level?
- If there is a need for a Budget Committee, whom should be selected, and from what levels in the education system?
- Is there a need for a Planning Unit at the MEN level to assist in the planning of the budget program?
- Is there a need for a Planning Unit to assist in the areas of policy; forms control; analysis of the budget program; to act as counsellors to the various levels in the MEN system?
- Who should determine policy needs to be outlined in the MEN Manual?

- Whom should look after Manual revisions, the Budget Committee or Planning Unit?
- Whom should be involved in the evaluation process throughout the budget program?
- Should all queries and arbitrary problems be handled at a centralized or decentralized level?
- How are queries to be handled from one level to another?
- Should there be standards set to direct queries through proper channels?
- Could a Planning Unit or Budget Committee be organized to handle these type of general queries, or only the difficult situations?

ii) **DECENTRALIZATION.**

Designate all individuals in the preparation of the budgets at all levels. Determine their role and responsibilities and whether they are the same individuals outlined in i). Set up all the parameters for an efficient reporting system.

- What is the line of communication in the budget process, from the DDE, Circonscription, School? To a director, The C/SAF, treasurer, accountant?
- To whom do the individuals report, from those mentioned above?
- Who is responsible for the submission of the budgeted data from the DDE, Circonscription and School levels?
- What are his/her responsibilities in the Budget program?
- Who is to act as coordinator at the DDE or Circonscription level in obtaining the data from lower levels?

iii) **SOURCES OF DATA.**

Identify the type of documents required in a standardized format, to record budget allocations at all institutional levels. Ensure that the steps for recording data follow along the same guidelines at each level and are compatible with MEN directives.

- What forms are to be used and forwarded to the different levels for obtaining their budgeted figures?
- Is it possible to use a standard form throughout the education system?

- How is data to be recorded to the different forms and into the budgetary classification system, that will be submitted by the MEN, DEP, DDE, Circonscription, Schools?
- What is the process for transmitting the forms from the MEN to the DDE, Circonscription and the Schools?
- Who is responsible for transmitting the completed budgeted forms from the decentralized school level back up to the MEN?
- Why is there a two way dimensional flow of budget data from the MEN down to the school level, and from the school level back up to the MEN?

iv) DATA CONSOLIDATION.

Establish an effective system of consolidation of all data from each educational level. Determine at what level they are to be consolidated, MEN, DDE, Circonscription. Also determine upon completion of consolidation, the next step in the process of being consolidated into the MEN annual budget.

- At what level is data to be consolidated into the budget program, Circonscription, DDE, MEN?
- Should each level send their consolidated figures directly to MEN?
- At what level is control to be undertaken?
- Who is to ensure that the budget is properly documented and presented for consolidation?
- Is it necessary for approval of the consolidated budget before it goes to the next level, and subsequently to the MEN?
- What type of format should be undertaken to consolidate all the figures from Schools, Circonscription, DDE, MEN?

C. MEN Centralized financial tracking system

Financial tracking is non existent in the MEN system, whereas, the PBN when completed should be able to handle the input of data into the CLEF activities areas. The adoption of an analytical budget accounts classification as recommended in A.1.2, would satisfy the reporting requirements as a tool for tracking the system for budget data.

Annex 5 "Feuille Budgetaire des Engagements et des Mandatements" would answer the needs of reporting on all relevant expenditures during the accounting process; as

for e.g., engagements, déagements, mandatements and credit availability. This form developed by the DRF section French consultant Bernard Kwentz, would resolve the tracking system for USAID budgeted funds.

C.1. Recommendation

The adoption of the "**Feuille Budgetaire des Engagements et des Mandatements**" form would answer the needs for the MEN in reporting progress towards meeting CLEF budget and expenditures conditionality.

The methodology in the preparation of this report will be part of the Manual dealing with the Control Sector.

D. Decentralized tracking system

Primary Schools

There is no form of control at the school and circonscription level except some form of accountability by APE through the use of the cahiers de charges and recettes, and livres journaliers. Some schools may prepare provisional budgets and financial statements such as the Ecole Primaire Publique de Vodje-Kpota, but this is the exception rather than the rule. The accountability of these documents and the funds transmitted to the DDE and Circonscription Scolaires is difficult to qualify due to the lack of accounting expertise.

Attempting to track this system at this time would be a very difficult undertaking, given the large number of schools (over 3,000) and circonscription Scolaires.

Direction Départementale

There is some semblance of control at the DDE level where they may be asked usually quarterly, to assist a local school with budgetary or accounting problems.

A major problem in the DDE is that of operating funds emanating from the Primary Schools. This is where a school reports X number of students at the prevailing FCFA rate, and there is no way of knowing the exact number of students. The reporting and control aspect is based on the integrity of the APE directors.

There is a lack of uniformity in the reporting dates, as for example, the DDE Atacora reports its figures based on the government calendar, that is from January 1 - December 31, whereas, the DDE Atlantique reports on the calendar school year from October 1 - September 30th.

There is no budget analysis in the annual exercise. Figures usually reported for the next year's budget are the current year's expenditures.

The DDE Atlantique indicated that there is little if any reporting or tracking mechanism in place, as the major portion of operating expenditures occurs during the first week of school and is completed for the year.

D.1 Recommendation

- i) An Action Plan Group (APG) should be organized to undertake a study of this sector. The group should look at creating a solid base at the primary school level for eventually recording all expenditures and follow them accordingly.
- ii) In the interim, APG may initiate standard budgeting systems and perform random checks of the school budgetary and possibly accounting systems.

The above is an immediate requirement for this type of recommendation given the need for better budgeting and accounting records, and may not be politically correct given the autonomy of the Primary School system in Benin.

E. Training

There is no training programme at this time due to the lack of a budget coding system, the lack of documentation data, and an inefficient tracking system.

The training programme would follow the completion of the tracking system and the Manual for the Preparation of the MEN Budget, as the steps necessary for a decentralized training program must be an integral part of the Manual.

It would require determining the need for training at either a Départementale, Sous-Prefecture or School level. Who are to be trained? When should the process be implemented? Seminars, Group or individual training? The qualifications of the trainers? Should there be cross-training, that is, in the budgetary and/or accounting process?

The success of an effective training program would depend on the completeness of the Manual. This would be attributed to the level of decentralization of the type training to be undertaken as described in the Manual. The PBN will greatly assist the training process for all MEN personnel.

E.1 Recommendation

In order to have information at hand as quickly as possible to be incorporated in the Manual, it is recommended that:

- 1) The APG in the MEN decentralized tracking system as recommended in D.1 would be an integral part of the training process.

- 2) Within the APG set up training programs for small groups so as to be as effective as possible in the training process.
- 3) That a separate section of the Manual deals with the training process in order that budget preparation and submission meet with MEN requirements.

III. ACTION PLAN

In order for the recommendations as outlined in Section II, develop into an Action Plan that would complete the budgetary process planning activity in a second phase, the following steps are deemed pertinent:

- 1) Ensure that the PBN is nearing its completion and that it adheres to the criteria established in this Report.
- 2) Review the coding system for both the general and analytical budgeting systems and assume that these are satisfactorily outlined in the PBN.
- 3) Assure that an APG's are attaining the goals set up in the 4 part BPP.
- 4) Assure that the CLEF tracking system has been implemented and is operating satisfactorily.
- 5) Determine that the MEN's are in a position to undertake the next Budget Program.
- 6) Review the policy needs that should be incorporated in the Manual.

ANNEX 1

LIST OF CONTACTS

MINISTRY OF EDUCATION

ADJAHO, Toussaint	DAPS' Accountant
AFO, Idrissou	DRF Staff Member
AHANHANZO-GLELE, Joseph	Action Plan Pilot, Processus Budgétaire
COSSI, Calixte	Directeur, DDE de l'Atlantique
GUENDEHOU, Macaire	DRF Staff Member
HOUNTONNAGNON, Sylvain	Inspecteur de l'Enseignement Primaire Chef de Circonscription Scolaire, Cotonou - GBEGAMEY
KWENTZ, Bernard	Comptable, Conseiller auprès du DRF, Coopération Française
MARCOS, Bienvenu	Directeur, Direction de l'Analyse, de la Prévision et de la Synthèse (DAPS)
MONTCHO, Ignace	Administrateur du Trésor, C/SAF DDE de l'Atlantique
OKE, Joseph	Directeur, Direction des Ressources Financières
OBAYI, Agnès	Directrice, Ecole St. Jean II, Cotonou
SAKA, Désiré	MEN's Accountant
ZINZOU, Prudencia	Action Plan Pilot, Ressources Humaines and Formation Administrative

USAID

AHOUMENOU-AGUEH, Francine	MIS Advisor
BAKER, Dennis	General Development Officer
COULIBALY, Medjomo	Regional Education Advisor, REDSO/WCA

GUEDEGBE, Michel

Assistant CLEF Coordinator

JOHNSON, Claire

Controller

HAZOUME, Marilyne

Secretary

OUENDO, Olivier

MIS Assistant

WELMOND, Michel

CLEF Program Coordinator

ANNEX 2

LIST OF DOCUMENTS CONSULTED

Gouvernement de la France	<u>Education Nationale, I. Enseignement Scolaire - Nomenclature d'Exécution</u>
PNUD/UNESCO	<u>Plans d'Actions Pour La Mise en Oeuvre de l'Audit du Ministère de L'Education Nationale</u> Document II - Sous-plan organisation Document III - Sous-plan processus budgétaires Document IV - Sous-plan ressources humaines Document V - Sous-plan formation
Price-Waterhouse	<u>Assessment of the Financial Management Capacity of the Government of Benin</u>
République du Benin	<u>Budget de l'Etat 1993</u>
République du Benin	<u>Ecole de Qualité Fondamentale (EQF), Ministère de l'Education Nationale</u>
République du Benin	<u>Etat financier des plans d'actions du Ministère de l'Education Nationale pour la gestion 1993</u>
République du Benin	<u>Plan Comptable National</u>
République du Benin	<u>Ministère de L' Education Nationale - Manuel de Procedure Budgétaire, Rapport Préliminaire</u>
République du Benin	<u>Situation du Crédit de Fonctionnement du Ministère de l'Education Nationale, Gestion 1993 (Tableau 1B)</u>

ANNEX 3

NOMENCLATURE BUDGETAIRE DU MINISTRE DE L'EDUCATION NATIONALE

1,2,	3,4,	5, 6, 7	8	9	10,11
29	6x	x,x,x,	1	10 1x	00 xx
			2	20 2x	00 xx
C H A P I T R E	S E C T I O N S	S O U S S E C T I O N S	F O N C T I O N S	N A T U R E D E D E P E N S E S	S O U S C L A S S I F I C A T I O N S

ANNEX 4

NOMENCLATURE BUDGETAIRE ANALYTIQUE
DU MINISTERE DE L'EDUCATION NATIONALE

1,2,3	4,5	6,7	8,9	10,11	12,13	14,15,16	17	18	19,20
001-999	01-99	01-99	01-99	29	6x	x,x,x,	1	10 1x	00 xx
							2	20 2x	00 xx
D E P R T E M E N T D E P E R S O N N E L	S O U S P R E F E C T U R E S	C O M M U N E S	N U M M E R O d' E T A B L I S S E M E N T S	C H A P I T R E	S E C T I O N S	S O U S S E C T I O N S	F O N C T I O N S	N A T U R E D E D E P E N S E S	S O U S C L A S S I F I C A T I O N S

ANNEX 5

FEUILLET BUDGETAIRE DES ENGAGEMENTS ET DES MANDATEMENTS

EXERCICE
CHAPITRE
N° DE COMPTE
TITRE

Désignation de l'Établissement

Ouverture des crédits	
BUDGET	
DECISION MODIFICATIVE	
TOTAL	

ENGAGEMENTS			DEGAGEMENTS		MANDATEMENTS		CUMULS			CREDIT DISPONIBLE	OBSERVATIONS
Date	N° Bon de Commande ou Marché	Montant	Date	Montant	N° des Mandats	Montant	Engagements non Mandatés	Engagements Mandatés	TOTAL		