

DECREE NO. 2019/3199/PM
OF 11 SEPTEMBER 2019
TO SET THE GENERAL FRAMEWORK
FOR PRESENTATION OF THE

ACCOUNTING PLAN OF THE STATE



REPUBLIC OF CAMEROON
PEACE - WORK - FATHERLAND

Ministry of Finance

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THE PRIME MINISTER,
HEAD OF GOVERNMENT,

Mindful of the Constitution;

Mindful of Directive No. 03/11-UEAC-195-CM-22 of 19 December 2011 relating to the accounting plan of the State;

Mindful of Law No. 2018/011 of 12 July 2018 on the Code of transparency and Good Governance in the management of public finances in Cameroon;

Mindful of Law No. 2018/012 of 12 July 2018 on the Fiscal Regime of the State and Other Public Entities;

Mindful of Decree No. 92/089 of 4 May 1992 specifying the duties of the Prime Minister, amended and supplemented by Decree No.95/145-A of 4 August 1995;

Mindful of Decree No. 2013/160 of 15 May 2013 on the General Regulations of Public Accounting;

Mindful of Decree No. 2018/190 of 2 March 2018 to amended and supplement Decree No. 2011/408 of 09 December 2011 on the organisation of Government;

Mindful of Decree No. 2019/001 of 04 January 2019 on the appointment of the Prime Minister, Head of Government;

HEREBY DECREE
AS FOLLOWS:

CHAPTER I GENERAL PROVISIONS

ARTICLE 1

- (1) This decree sets the general framework for the presentation of the Accounting Plan of the State, abbreviated as "APS".
- (2) To this end, it defines the standards, the principles and the rules relating to the keeping of the general accounts of the State and determines the modalities of its implementation with a view to the production of the financial statements relating there.
- (3) It applies to the State and other legal entities governed by public law, subject to their specificities, such as public establishments and Regional and Local Authorities (RLAs).

ARTICLE 2

- (1) The general accounts of the State is intended to describe the heritage of the State and its evolution.
- (2) The general accounts of the State is based on the principle of recognition of rights and obligations.
- (3) Operations are recorded in the general accounts for the financial year to which they relate, regardless of their date of cashing or payment.
- (4) The general accounts of the State is kept in double entry on the basis of the accounting plan of the State.
- (5) Public accountants are in charge of keeping and compiling the accounts of the State in accordance with the principles and rules of the accounting profession.

In particular, they ensure the accuracy of accounting records and compliance with procedures.

ARTICLE 3

- (1) The general accounts of the State draws inspiration from international standards and the principles of the accounting system of the Organisation for the Harmonization in Africa of Business Law (OHADA). It is implemented in accordance with the plan of accounts annexed to this decree.
- (2) The rules applicable to the general accounts of the State are distinguished from those applicable to enterprises because of the specificities related to the action of the State.

ARTICLE 4

- (1) Accounting standards are a set of internationally recognized principles, rules, methods and criteria for the purpose of ensuring the transparency, regularity and fairness of accounts and ensuring that they give a true picture of the State's financial situation.
- (2) The accounting standards applicable to the public sector are defined by the body in charge of the standardization of public accounts.

CHAPTER II ACCOUNTING PRINCIPLES

ARTICLE 5

General accounts are based in particular on the following accounting principles:

- the principle of the periodic closing of entries, accounts and financial statements;
- the principle of recognition of rights and obligations;
- the principle of the double entry;
- the principle of transparency;
- the principle of permanence in terminology and methods;
- the principles of security, durability and irreversibility of the accounting information;
- the principle of continuity of exploitation;
- the principle of precaution;
- the principle of intangibility of the opening balance sheet;
- the principle of regularity;
- the principle of sincerity;
- the principle of exact picture;
- the principle significant importance.

ARTICLE 6

- (1) The principle of periodically closing the entries, accounts and financial statements requires that the accounting entries be made per day, per ten days, per month and at the end of the financial year.
- (2) The financial year coincides with the civil year.

ARTICLE 7

- (1) Income corresponding to revenues collected on spontaneous payments are recorded in the general accounts at the time of their payment. The collection certificate is issued in regularization.
- (2) Income corresponding to revenues collected on collection certificates are recorded in general accounts at the time of the accounting entry of the certificate regardless of the date of collection.

ARTICLE 8

- (1) Expenditures are recorded in general accounts under the Financial year they relate to, at the time of liquidation, irrespective of the date of payment.
- (2) Expenditure committed but not yet paid at the end of the financial year and whose invoices have not yet been received by the assigning accountant are recorded under their financial year, irrespective of the date of payment.

- (3) Expenditure without prior authorization is recorded at the time of payment. They must be the subject of securities issue in regularization.

ARTICLE 9

- (1) Any operation debited from an account shall be credited to one or more other accounts for an equivalent amount. Conversely, any operation credited to an account is debited to one or more other accounts for the same amount.
- (2) The balance sheet asset accounts and the expense accounts are increasing expenses, by debit and decreasing expenses, by registration in credit.
- (3) The balance sheet liability accounts and the revenue accounts are resources increasing, by recording under credit and decreasing, by recording under debit.

ARTICLE 10

The principle of transparency requires the general accounts of the State to provide a regular and honest description and to give a true and fair view of the events, operations and situations relevant to the financial year.

ARTICLE 11

- (1) The principle of permanence in terminology and methods requires that accounting methods should not be modified if the State does not record a substantial or exceptional change in its activity.
- (2) Notwithstanding the provisions of paragraph 1 above, there may be a change of methods for the purpose of:
 - complying with changes related to the legislation;
 - adapting to improvements in accounting standards;
 - integrating the effects of technical progress making it possible to evaluate new elements.

- (3) In the event of a change of method, the users of the financial statements must be expressly informed and the consequences specified in the attached statement.

ARTICLE 12

- (1) The principles of security, durability and irreversibility of the accounting information require that the protection of transactions and the safeguarding of the rights and obligations of the State vis-à-vis third parties be ensured.
- (2) The accounting information must be well-preserved, available to be put at disposal in a timely manner, and not be modified after the approval of the annual accounts.

ARTICLE 13

The principle of continuity of exploitation requires that assessments and forecasts be made on the assumption that the functioning of the State will continue under the same conditions as today.

ARTICLE 14

- (1) The principle precaution consists in the reasonable appraisal of events and operations in order to avoid the risk of transferring present uncertainties to the future, which are likely to encumber the assets and the result of the financial year.
- (2) The principle of precaution governs in particular the calculation of provisions.
- (3) Any information of significant importance, available at the time of the establishment of the accounts, without exception, must be taken into account for their establishment.

ARTICLE 15

The principle of intangibility requires that the detailed opening balance sheet of a financial year correspond exactly to the detailed closing balance sheet of the preceding financial year.

ARTICLE 16

The principle of regularity requires that the accounts of the State be established in accordance with the accounting principles, rules and procedures defined by legal texts and regulations.

ARTICLE 17

- (1) The principle of sincerity prescribes the reasonable and faithful application of accounting rules and procedures. It implies completeness, coherence and accuracy of the financial information provided by the State.
- (2) The principle of sincerity requires that the accounting documents disclose to third parties all transactions deemed important, all information that may have an influence on valuations and decisions in the assessment of accounts.

ARTICLE 18

- (1) The principle of true picture requires that the production of accounts be as objective as possible, so that the information on the heritage of the State communicated to third parties may allow them to have an accurate perception.
- (2) The true picture must be provided globally by the balance of accounts and the financial statements.

ARTICLE 19

- (1) The principle of significant importance requires that one or more pieces of information that may have the effect of influencing or modifying a decision of third parties be communicated.

- (2) The principle of significant importance imposes the setting of thresholds in the registration of operations.

ARTICLE 20

All accounting procedures and accounting information systems must comply with the accounting principles referred to in Article 5 of this decree.

CHAPTER III THE ACCOUNTING FRAMEWORK

Section I

Accounts of the accounting plan of the state

ARTICLE 21

- (1) The Accounts of the Accounting Plan of the State are grouped into classes comprising:
 - five classes of balance sheet accounts, numbered from 1 to 5;
 - two classes of management accounts, numbered from 6 to 7;
 - one class of balance sheet commitments account, numbered 8
- (2) The accounts of the State's Accounting Plan referred to in paragraph 1 above are grouped in an instrument called a Plan of Accounts.
- (3) The Plan of Accounts is attached to this decree.
- (4) The classes of Accounts are titled as follows:
 - Class 1: long and medium term resource accounts;
 - Class 2: capital accounts;
 - Class 3: inventory, in operating and internal accounts;
 - Class 4: third parties accounts;
 - Class 5: cash accounts;

- Class 6: expense accounts;
- Class 7: products accounts;
- Class 8: off balance sheet commitments account.

ARTICLE 22

- (1) Codification is the operation of subdividing each class into accounts identified by a number and a title.
- (2) The codification of the accounts of the chart of accounts of the State follows the method of decimalisation.
- (3) Basic codification limits accounts to a maximum of six digits as follows:
 - the main accounts with 2 digits;
 - divisional accounts with 3 digits;
 - basic imputation accounts with 4 digit;
 - specific imputation accounts with 5 or 6 digits.
- (4) The plan of accounts annexed to this decree may be amended from time to time by the Prime Minister's Order at the behest of the Minister in charge of public accounts.
- (5) The nomenclature of accounts is the instrument that defines the operating and managing modalities of accounts according to the specifications of the list referred to in Article 21 (4) above.
- (6) The nomenclature of accounts may be supplemented by special codes, according to the needs of public services at the behest of the Ministry in charge of public accounts.

Section II Accounting aids

ARTICLE 23

- (1) The accounting aids which are mandatory are the following:
 - the entry or imputation slip;
 - the revenue log-book;

- the expenditure log book;
 - the sundry operations log book;
 - the general ledger, constituted by all the accounts;
 - the general balance of the State's accounts, which is a recapitulative statement showing for each account the accumulation since the opening of the financial year of the debit or credit movements and the debit balance or the credit balance on the date considered;
 - the inventory book consisting of the balance sheet, the income statement and the summary of internal management flows.
- (2) The recording of supporting documents in the accounting aid referred to in paragraph 1 above shall be made in chronological order.
 - (3) An ancillary accounting is kept according to the specific needs of each accounting post.

ARTICLE 24

- (1) The accounting documents must be kept without correction or alteration of any kind.
- (2) Any error correction is carried out exclusively by the negative entry of the erroneous elements. The exact record is then operated.

ARTICLE 25

Accounts centralization is the mechanism which organizes and structures the general accounts of the State so as to give it all its unity. The procedures for centralization are specified by the Instruction on General State Accounting elaborated by the Ministry in charge of public accounts.

CHAPTER IV ACCOUNTING AND FINANCIAL STATEMENTS

ARTICLE 26

- (1) The accounting and financial statements constitute the general account of the State.
- (2) The general account of the State comprises the following documents at the end of each financial year:
 - the general balance of accounts;
 - the annual financial statements.

ARTICLE 27

- (1) The general balance of accounts must be established at the end of each month and at the end of the financial year. It must show, for each account:
 - the debit or credit balance at the beginning of the year;
 - the accumulation of the debit movements and the accumulation of the credit movements of the period;
 - the debit or credit balance at the date in question.
- (2) The general balance of accounts is produced at the end of each financial year, after the centralization of the accounts and after the inventory operations.

ARTICLE 28

- (1) The financial statements comprise:
 - the balance sheet, in the form of a net equity statement or, where applicable, a summary statement of the financial assets and liabilities of the State;
 - the income statement;
 - the cash flow statement;
 - the annexed statement.
- (2) The financial statements referred to in paragraph 1 above form an inseparable whole.

ARTICLE 29

- (1) The balance sheet, in the form of a net position statement, shows the assets and liabilities of the State. It shows distinctively:
 - on the assets side: fixed assets, non- cash current assets, cash and accruals;
 - on the liabilities side: financial debts, non-cash non-financial debts, provisions for risks and charges, cash and accruals.
- (2) The summary statement of financial assets and liabilities shows distinctively:
 - on the assets side: loans and shareholdings, corresponding regularisation cash and accrual accounts;
 - on the liabilities: financial debts, non- cash non-financial debts, provisions for risks and charges, cash and accrual regularisation accounts.

ARTICLE 30

Only assets whose management is under the control of the State may be entered in the balance sheet of the State. This rule applies in particular to assets related to public-private partnership contracts, whereby the State entrusts to a third party the financing, the realization, the maintenance and/or the exploitation of investment operations of interest public.

ARTICLE 31

- (1) The profit and loss account for the year shows the income and expenses. Expenses are classified according to whether they concern service running, interventions or financial operations. Provisions for depreciation and amortization are charged to the corresponding expenses.
- (2) Income comprises tax proceeds and other proceeds.

(3) The difference between the income and expenses makes it possible to determine the result of the financial year.

ARTICLE 32

(1) The cash flow statement shows cash inflows and outflows, classified into three

(03) categories:

- cash flows related to the activity;
- cash flows from investment operations;
- cash flows related to financing operations.

(2) The cash flow statement shows the financing needs of the State.

(3) The classification of cash aggregates makes it possible to calculate three significant balances:

- the definitive cash surplus;
- the excess of cash after investment;
- the change in cash position for the financial year.

ARTICLE 33

(1) The annexed statement contains all information relevant to the understanding and use of the financial statements of the State. It includes the explanation and quantification of medium and long-term resources, fixed assets, inventories, third-party transactions, cash, expenses, revenues and off-balance sheet commitments.

(2) Any particular operation to change accounting standards intended to provide accurate information between two financial years must be described and justified in the attached statement.

ARTICLE 34

Accounting and financial statements are subject to respecting the following rules of presentation:

- the entry balance and/or the opening balance sheet of a financial year must correspond to the balance of payments and/or the closing balance sheet of the previous financial year;

- any offsetting between asset items and liability items in the balance sheet or between expense and revenue items in the income statement is prohibited;
- the presentation of the accounting and financial statements is identical from one financial year to the other;
- each item in the accounting and financial statements must include the code relating to the corresponding item for the preceding financial year.

ARTICLE 35

(1) The balance of accounts and the financial statements shall be forwarded to the Audit Institution for certification purposes no later than 31 May of the fiscal year following the year in which they are made.

(2) The corrections requested by the Audit Institution within the framework of the certification procedure may be charged on the previous financial year up to the following 30 June, after the end of the year in respect of which the general account of the State is established.

CHAPTER V APPLICATION MODALITIES OF AMORTIZATION AND PROVISIONS

ARTICLE 36

- (1) The keeping of the general accounts of the State is subject to the rules and practices of depreciation and provisions.
- (2) Depreciation and amortization are accounting and non-budgetary operations, except for the operations relating to budgetary allocations intended to cover refund defaults or pledges made on the imprest, loans, surety and guarantee accounts.

ARTICLE 37

- (1) Depreciation is the obligatory accounting recording of the depreciation of the value of fixed assets which depreciate in a sure and irreversible way with time, usage or because of the change of techniques, the market developments or any other cause.
- (2) Depreciation consists of allocating the cost of the good over its probable duration of use according to a predefined plan.
- (3) Assets are amortized on a straight-line basis over their probable duration of use.
- (4) Notwithstanding the provisions of paragraph 3 above, the use of degressive or progressive depreciation systems must necessarily be motivated by needs specific to the goods concerned.
- (5) When the impairment of the value of an asset is only probable due to events whose effects are considered reversible, a provision for depreciation is recorded.
- (6) Amortization and provisions are entered as an asset separately, less the gross value of the assets and the corresponding receivables to get their net book value.

ARTICLE 38

All loans, advances, collateral or guarantees must be subject to provisions based on the risks related thereto.

ARTICLE 39

The rules and practices of amortization and provisions are specified by the body in charge of the standardization of public accounts.

ARTICLE 40

Each public-private partnership contract shall be subject to accounting provisions according to its risks.

CHAPTER VI VALUATION RULES FOR ASSETS, LIABILITIES AND DETERMINATION OF THE RESULT

ARTICLE 41

- (1) Tangible and intangible assets acquired before the date of entry into force of this decree shall be inventoried, registered, valued and recorded in the books according to the modalities, methods and techniques defined in the compendium of the accounting standards of the State.
- (2) Fixed assets acquired after the changeover to property accounting are recorded on the basis of the service rendered, at the historical cost of their respective acquisitions by the authorising officer.

ARTICLE 42

- (1) Assets acquired after the date of entry into force of this decree shall be valued on the basis of historical cost, in accordance with the system of the Organisation for the Harmonization in Africa of Business Law (OHADA).
- (2) Debt is valued at the nominal value of its various components.

ARTICLE 43

- (1) The assets and liabilities of the State shall be assessed at the end of the financial year at their at their current values.
- (2) The value of each asset or liability at the end of the financial year is compared with its balance sheet value at the beginning of the year or at its entry value in the balance sheet if it entered during the course of the financial year.

- (3) If the end-of-year value is lower than the entry value, an impairment loss is recognized in the form of amortization or provision, depending on whether it is considered final or not.

ARTICLE 44

On leaving the store or inventory, interchangeable goods are valued using the first-in, first-out or weighted average cost methods.

ARTICLE 45

- (1) Goods acquired in foreign currency are recorded in CFA francs by converting their cost in foreign currency on the basis of the exchange rate on the date of the transaction.
- (2) Receivables and debts denominated in foreign currencies are converted into CFA francs on the basis of the exchange rate on the date of the transaction.

ARTICLE 46

When the birth and settlement of the receivables or debts occur in the same financial year, the deviations from the entry values due to the variation of the exchange rates constitute foreign exchange losses or gains to be recorded respectively as financial expenses or financial income for the financial year.

ARTICLE 47

The foreign currency reserves held by public accountants at the end of the financial year are converted into CFA francs on the basis of the exchange rate at the end of the financial year.

ARTICLE 48

Notwithstanding the provisions of Article 2 of this Decree, income and expenses relating to previous financial years which have not been attached to their original financial year shall be recorded, according to their nature, as the income and expenses for the current year and contribute to the formation of the result of this financial.

They must be the subject of a specific label in the annexed statement.

CHAPTER VII LINKS BETWEEN THE GENERAL ACCOUNTING OF STATE AND OTHER TYPES OF ACCOUNTING

ARTICLE 49

General accounting of the State must be in coherence with budgetary accounting, cost analysis accounting and stores-, securities- and bonds accounting.

ARTICLE 50

- (1) Budgetary accounting is an auxiliary accounting of revenues and expenditures, which are traced by economic nature in general accounts.
- (2) Periodic contradicting reconciliations must be made between the data of budgetary accounts and those of general accounts.

- (3) The discrepancies between the budgetary accounts and the general accounts are justified by the principle of recognition of the rights and obligations of the general accounts and the existence of non-budgetary income and expenses.
- (4) The breakdown between the budget result and the end-of-year profit-and-loss account explains the differences between the budget accounts and the general accounts.

ARTICLE 51

- (1) The accounting of stores, securities and bonds is an ancillary accounting which feeds the general accounts of the State.
- (2) Periodic contradictory reconciliations must be made between the Stores-Accounting and General Government Accounting data, in order to ensure the fairness and reliability of the financial information on State-owned assets.
- (3) Consistency between the stock records and the general accounts must be periodically maintained in order to ensure the fairness and reliability of the financial information of the assets belonging to the State.

ARTICLE 52

- (1) The cost analysis accounting is made up of the results of the general accounts.
- (2) At the end of the financial year, the annual balance of the State's account shall be put at the disposal of the authorizing officer for the purpose of determining the costs of the various programmes.
- (3) Reconciliations must be made to establish consistency between the general accounting data and the cost accounting data

CHAPTER VIII TRANSITIONAL AND FINAL PROVISIONS

ARTICLE 53

This decree is of immediate application. However, provisions relating to accounting principles, the application of depreciation and provisions, the financial statements and the valuation rules for assets and liabilities shall be applied progressively and shall be made obligatory as from 1 January 2022.

ARTICLE 54

The State's Plan of Accounts referred to in Article 21 (2) shall form an integral part of this Decree.

ARTICLE 55

This decree, which repeals all previous provisions to the contrary, will be registered, and published according to the procedure of urgency, then inserted in the Official Gazette in English and French.

YAOUNDE, ON 11 SEPTEMBER 2019
THE PRIME MINISTER, HEAD OF
GOVERNMENT,

LE PREMIER MINISTRE, CHEF DU
GOUVERNEMENT,


Joseph DION NGUTE

Appendix to decree No. 2019/3199/PM
of 11 September 2019 to set the general
framework of presentation of the Accounting
plan of the State

CLASS 1
MEDIUM AND LONG TERM
RESOURCES ACCOUNTS
MAIN ACCOUNTS

10 FIXED ASSETS INTEGRATION OR
COUNTERPART ACCOUNTS
11 CARRY FORWARD A NEW
12 RESULT OF THE FINANCIAL
YEAR
14 PUBLIC SECURITIES OF MORE
THAN ONE YEAR
15 PROJECT LOANS
16 PROGRAMME LOANS
17 OTHER LOANS
18 SURETEED DEBTS
19 PROVISIONS FOR RISKS AND
EXPENSES

MAIN SUB-DIVISIONS

**10 FIXED ASSETS INTEGRATION
OR COUNTERPART ACCOUNTS**

101 Asset Integration Accounts
1011 Intangible asset integration
accounts
1012 Non-produced Capital Assets
Integration Accounts
1013 Building integration accounts
1014 Materials and furniture
integration accounts
1015 Military equipment, police and
similar administrations integration
accounts
1016 Equity, related receivables and
surety ship integration accounts
1017 Loans and advances
integration accounts
1019 Other fixed assets integration
accounts

102 Other assets integration
account
1021 Inventory Integration Accounts
1022 Receivable for current assets-
integration accounts
1023 Gold and DTS-integration
accounts
1024 Other treasury assets-
integration accounts
1029 Sundry assets-integration
accounts

103 Asset counterpart accounts
1031 Counterpart accounts of
intangible assets
1032 Counterpart accounts for non-
produced assets
1033 Property counterpart accounts
1034 Counterpart accounts for
materials and furniture
1035 Counterpart Accounts for
Military and Police Equipment
1036 Counterpart Accounts of
Investments - Surety Bonds
1037 Counterpart Accounts for
Loans and Advances

104 Annex budgets and special
accounts Integration accounts
1041 Annex budgets Integration
accounts
1042 Special Account Integration
Accounts

105 Revaluation differences
1051 Revaluation differences on
intangible assets
1052 Revaluation differences on
non-produced assets
1053 Revaluation differences on real
estate

1054 Revaluation differences on equipment and furniture
1055 Revaluation differences on military, police and similar administrations equipment

1059 Other revaluation differences

106 Equivalence gap
1061 Equivalence gap on equity securities within the country
1062 Equivalence gap on equity Securities abroad

108 Liabilities integration accounts
1081 Integration Accounts - Treasury bills over one year
1082 Integration Accounts - Project Loans
1083 Integration Accounts - Programme Loans
1084 Integration accounts - other loans
1085 Integration Accounts - Secured debts
1086 Integration accounts - provisions for risks
1087 Integration Accounts - Other Debts
1088 Integration Accounts - Cash Flow Liabilities
1089 Integration Accounts - Other Liabilities

11 BROUGHT FORWARD A NEW

111 Credit brought forward a new
1111 Credit brought forward a new - general budget
1112 Credit brought forward a new - special accounts

1113 Credit brought forward a new - annex budgets

112 Debit brought forward a new
1121 Debit brought forward a new - general budget
1122 Debit brought forward a new - Special Accounts
1123 Debit brought forward a new - annex budgets

12 PROFIT FOR THE FINANCIAL YEAR

121 Profit for the financial year - Credit
1211 Credit profit for the financial year - general budget
1212 Credit profit for the financial year-special accounts
1213 Credit profit for the financial year-annex budgets

122 Profit for the financial year - debit
1221 Debit profit for the financial year - general budget
1222 Debit profit for the financial year - special accounts
1223 Debit profit for the financial year - annex budgets

14 GOVERNMENT SECURITIES OF MORE THAN ONE YEAR

141 Treasury Bonds
1411 Treasury Bonds - Residents
14111 Fungible Treasury Bonds - Residents
14112 Zero coupon treasury bonds - Residents

14119 Other Treasury bonds - residents
1412 Treasury Bonds - Non-Residents
14121 Fungible Treasury Bonds - Non-Resident
14122 Zero Coupon Treasury Bonds - Non-Resident
14129 Other Treasury Bonds - Non-Resident

144 Accrued and unmatured interest on government securities over one year

1441 Accrued and unmatured interest on treasury bonds

14411 Accrued and unmatured interest on fungible treasury bonds

14412 Accrued and unmatured interest on zero coupon treasury bonds

14419 Accrued and unmatured interest on other Treasury bonds

1448 Accrued and not yet due interest on other securities above one year

14481 Accrued and unmatured interest on other securities of more than one year - residents

14482 Accrued and unmatured interest on other securities with more than one year - non-residents

148 Other securities over one year

1481 Other securities over one year - residents

1482 Other securities over one year - non-residents

15 PROJECT LOANS

151 Multilateral project loans

1511 Initial Multilateral Project Loans

15111 Initial Project Loans - World Bank

15112 Initial Project Loans - African Development Bank

15113 Initial Project Loans - Central African States Development Bank

15114 Initial Project Loans - Islamic Development Bank

15115 Initial project loans - European Development Fund

15116 Initial Project Loans - International Fund for Agricultural Development

15119 Other Initial Multilateral Project Loans

1512 Rescheduled Multilateral Projects Loans

15121 Rescheduled Loans - World Bank

15122 Rescheduled Project Loans - African Development Bank

15123 Rescheduled Loans - Central African States Development Bank

15124 Rescheduled Project Loans - Islamic Development Bank

15125 Rescheduled Loans - European Development Fund

15126 Rescheduled Loans - International Fund for Agricultural Development

15129 Other rescheduled multilateral project loans

152 Project Loans from Governments Affiliated to the Paris Club

1521 Initial Project Loans from

Governments Affiliated to the Paris Club

15211 Initial project loans from France

15212 Initial project loans from Germany

15213 Initial project loans from England

15214 Initial project loans from Japan

15219 Initial Project Loans from Other Governments Affiliated to the Paris Club

1522 Rescheduled Loans from Governments Affiliated to the Paris Club

15221 Rescheduled Project loans from France

15222 Rescheduled Project loans from Germany

15223 Rescheduled Project loans from England

15224 Rescheduled Project loans from Japan

15229 Rescheduled Project loans from other governments affiliated to the Paris Club

153 Project Loans from Governments Not Affiliated to the Paris Club

1531 Initial Project Loans from Governments Not Affiliated to the Paris Club

15311 Initial project loans from China

15312 Initial project Loans from Kuwait

15313 Initial project loans from Saudi Arabia

15314 Initial project loans from India

15319 Initial project loans from other governments not affiliated to the Paris Club

1532 Rescheduled project loans from governments not affiliated with the Paris Club

15321 Rescheduled project loans from China

15322 Rescheduled project loans from Kuwait

15323 Rescheduled project loans from Saudi Arabia

15324 Rescheduled project loans from India

15329 Rescheduled project loans from other governments not affiliated to the Paris Club

154 Accrued and unmatured interest on project loans

1541 Accrued and unmatured interest on multilateral project loans

15411 Accrued and unmatured interest on project loans - World Bank

15412 Accrued and unmatured interest on project loans - African Development Bank

15413 Accrued and unmatured interest on project loans - Central African States Development Bank

15414 Accrued and unmatured interest on project loans - Islamic Development Bank

15415 Accrued and unmatured interest on project loans - European Development Fund

15416 Accrued and unmatured interest on project loans - International Fund for Agricultural Development

15419 Accrued and unmatured interest on other multilateral project borrowings

1542 Accrued and unexecuted interest on project loans from

governments affiliated with the Paris Club

15421 Interest accrued and not due on project loans from France

15422 Accrued and unmatured interest on project loans from Germany

15423 Accrued and unmatured interest on project loans from England

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1543 Accrued and unmatured interest on project loans to governments not affiliated with the Paris Club

15431 Accrued and unmatured interest on project loans from China

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15434 Accrued and unmatured interest on project loans from India

15439 Accrued and unmatured interest on project loans from other governments not affiliated with the Paris Club

1545 Accrued and unmatured interest on project loans from external private bodies

15451 Accrued and unmatured interest on project loans from commercial banks outside

15452 Accrued and unmatured interest on project loans from outside investment funds

15459 Accrued and unmatured

interest on project loans from other private bodies abroad

1546 Accrued and unmatured interest on project loans from general government

15461 Accrued and unmatured interest on domestic project loans from central government

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24428 Service-specific technical
machines and equipment - in
progress

24429 Other technical equipment
and tools - in process

245 Transit and Freight Equipment

2451 Transit and Freight Equipment
- in use

24511 Automobile Transit and
Freight Equipment

24512 Public transit and freight
railroad equipment

24513 Fluvial equipment for public
transportation and goods

24514 Public Transit and Freight Air
Equipment

24515 Public Transit and Freight
Naval Equipment

24516 Horse-drawn transit and
goods equipment

24519 Other public transportation
and goods in use

2452 Public Transit and Freight
Equipment –In progress

24521 Transit and Freight
Automobile Equipment - In progress

24522 Public transit and freight
railroad equipment - in progress

24523 Public transport and goods
fluvial equipment - in progress

24524 Transit and Freight Airborne
Equipment - In progress

24525 Public Transit and Freight
Naval Equipment - In progress

24526 Horse-drawn transit and freight equipment - in progress
24529 Other Transit and Freight Equipment - In Progress

246 Valuables - Collections - Works of Art
2461 Valuables, Collections, Works of Art - in use
24611 Museum collections (valuables, works of art)
24612 Community Collections (valuable objects, works of art)
24619 Other collections (valuables, works of art)
2462 Valuables, Collections, Works of Art -In progress
24621 Museum collections (valuables, works of art) - in progress
24622 Community Collections (Valuables, Works of Art) - In progress
24629 Other collections (valuables, works of art) - In progress
247 Strategic or Emergency Stocks
2471 Strategic or Emergency Stocks - in use
24711 Strategic Stock or Food Emergency
24712 Strategic or Emergency hydrocarbon Stock
24713 Strategic or emergency stock of medical equipment and supplies
24714 Strategic or emergency stock of pharmaceutical products
24715 Strategic or emergency stock of social services (beds, blankets ...)
24719 Other Strategic or Emergency Stocks
2472 Strategic or Emergency Stocks - In progress

24721 Strategic Stock or Food Emergency - In progress
24722 Strategic or Emergency hydrocarbon Stock - In progress
24723 Strategic or Emergency Stock of Medical Equipment and Supplies - In progress
24724 Strategic or Emergency Stock of Pharmaceutical Products - In progress
24725 Strategic or emergency stock of social services - in progress (beds, blankets ...)
24729 Other Strategic or Emergency Stocks -In progress
248 Cheptels
2481 Cheptels – en service
24811 Cheptels bovins
24812 Cheptels ovins
24813 Cheptels porcins
24814 Cheptels équins
24815 Cheptels caprins
24816 Cheptels volaille
24819 Autres cheptels
2482 Cheptels – en cours
24821 Cheptels bovins– en cours
24822 Cheptels ovins– 1en cours
24823 Cheptels porcins – en cours
24824 Cheptels équins – en cours
24825 Cheptels caprins– en cours
24826 Cheptels volaille – en cours
24829 Autres cheptels – en cours

248 Herds
2481 Livestock - in use
24811 Cattle herds
24812 Sheep flocks
24813 Swine herds
24814 Equine herds
24815 Goat herds
24816 Poultry flocks

24819 Other flocks
2482 Livestock - in progress
24821 Cattle herds - in progress
24822 Sheep flocks- 1year
24823 Swine herds - in progress
24824 Equine herds - in progress
24825 Goat herds - in progress
24826 Poultry flocks - in progress
24829 Other flocks - in progress

249 Other acquisitions and major repairs of equipment and furniture
2491 Other acquisitions and major repairs of equipment and furniture - in use
2492 Other acquisitions and major repairs of equipment and furniture - in progress

25 EQUIPMENT OF THE ARMED FORCES, POLICE AND SIMILAR ADMINISTRATIONS

250 Military Buildings
2501 Military Buildings - in use
25011 Military buildings for office use
25012 Military buildings for housing use
25013 Military buildings for technical use
25019 Other Military Base Buildings
2502 Military Buildings - in progress
25021 Military buildings for office use - in progress
25022 Military Buildings for Housing Use - In Progress
25023 Military buildings for technical use - in progress
25029 Other Military Base Buildings - in progress

251 Military structures and infrastructure
2511 Military structures and infrastructure - in use
25111 Military Command Works
25112 Military instructional and training books
25113 Military Support Site Works
25114 Military articles of daily life
25115 Military, technical-operational and industrial military works
25119 Other military works and infrastructure
2512 Military works and infrastructure - in progress
25121 Military Command Works - in progress
25122 Military Instruction and Training Books - in progress
25123 Military Support Site - in progress
25124 Military articles of daily life - in progress
25125 Military, technical and operational military works - in progress
25129 Other Military Works and Infrastructure - In Progress

252 Military furniture, equipment and materials

2521 Military furniture, equipment and materials - in use
25211 Acquisitions of furniture, equipment and military equipment
25212 Major repairs of furniture, equipment and military equipment
2522 Military furniture, equipment and materials - in progress
25221 Purchases of military furniture, equipment and equipment - in progress

25222 Major repairs to furniture, equipment and military equipment - in progress

25329 Autres bâtiments de police – en cours

253 Hotels and Police Buildings

2531 Hotels and police buildings - in use

25311 Police buildings for office use

25312 Police buildings for housing use

25313 Police buildings for technical use

25319 Other police buildings

2532 Hotels and Police Buildings - in progress

25321 Police buildings for office use - in progress

25322 Police Housing Buildings - in progress

25323 Police buildings for technical use - in progress

25329 Other police buildings - in progress

254 Police works and infrastructure

2541 Police works and infrastructure - in use

25411 Police command structures

25412 Police Instruction and Training Facilities

25413 Technical-operational and industrial police works

25419 Other police works and infrastructure

2542 Police works and infrastructure - in progress

25421 Police Command Structures - in progress

25422 Police Instructional and Training Facilities - in progress

25423 Police technical and operational structures - in progress

25429 Other Police Works and Infrastructure –in progress

255 Police furniture, equipment and equipment

2551 Police furniture and equipment - in use

25511 Acquisitions of police furniture, equipment and equipment

25512 Major repairs of police furniture, equipment and equipment

2552 Police furniture and equipment - in progress

25521 Purchases of police furniture, equipment and equipment - in progress

25522 Major repairs of police furniture, equipment and equipment –in progress

256 Buildings of similar administrations (Customs, Prison administrations, water and forestry ...)

2561 Buildings of similar administrations - in use

25611 Office buildings of similar administrations

25612 Residential buildings of similar administrations

25613 Technical buildings of similar administrations

25619 Other buildings of similar administrations

2562 Buildings of similar administrations - in progress

25621 Office buildings of similar administrations - in progress

25622 Residential buildings of similar administrations - in progress

25623 Technical buildings of similar administrations - in progress

25629 Other buildings of similar administrations - in progress

257 Books and infrastructure of similar administrations (Customs, Prison Administrations, Waters and Forests ..)

2571 Books and infrastructure of similar administrations - in use

25711 Command works of similar administrations

25712 Instruction and training books of similar administrations

25713 Technical-operational and industrial books of similar administrations

25719 Other books and infrastructure of similar administrations

2572 Books and infrastructure of similar administrations - in progress

25721 Command books of similar administrations - in progress

25722 Instruction and training books of similar administrations - in progress

25723 Technical-operational and industrial books of similar administrations - in progress

25729 Other books and infrastructure of similar administrations - in progress

258 Furniture, equipment and equipment of the similar administrations (Customs, Prison administrations, water and forests ..)

2581 Furniture, equipment and materials of related administrations - in use

25811 Acquisition of furniture, equipment and materials of related administrations

25812 Major repairs of furniture, equipment and materials of related administrations

2582 Furniture, fixtures and equipment of related administrations - in progress

25821 Purchases of furniture, equipment and materials of similar administration - in progress

25822 Major repairs of furniture, equipment and materials of similar administration - in progress

259 Other equipment of the armed forces, the police and similar administrations

2591 Other equipment of the armed forces, police and similar administrations - in use

2592 Other Equipment of Armed Forces, Police and Related Administrations-in progress

26 SHAREHOLDING, RELATED RECEIVABLES AND GUARANTEES

261 Domestic Equity investments

2611 Private equity shareholdings-controlled entities

2612 Domestic Equity Interests - Non-Controlled Entities

262 Foreign equity shareholding

2621 Foreign equity shareholding -controlled entities

2622 Foreign Equity shareholding - Non-Controlled Entities

264 Surety bonds

2641 Surety bonds on behalf of RLAs

2642 Surety bonds on behalf of public establishments

2643 Surety bonds on behalf of public enterprises

2644 Surety bonds on behalf of private bodies

2649 Other bonds

265 Receivables related to equity interests in the within the country

2651 Receivables related to investments - controlled entities

2652 Receivables related to investments - non-controlled entities

266 Receivables related to foreign shareholdings

2661 Receivables related to investments - controlled entities

2662 Receivables related to investments - non-controlled entities

269 Other financial fixed assets

2691 Debt securities

2692 Gold and precious metals

2699 Other financial fixed assets

27 PRETS ET AVANCES

27 LOANS AND ADVANCES

271 Advances to public administrations

2711 Advances to public establishments

2712 Advances to RLAs

2713 Advances to social security organisations

273 Loans to nonfinancial public enterprises

2731 Loans to public enterprises

2732 Loans to semi-public enterprises

274 Loans to financial institutions

2741 Loans to private financial institutions

2742 Loans to public financial institutions

275 Other domestic loans

2751 Other domestic loans to private investors

2752 Other domestic loans to private associations

2753 Other Domestic Loans to Co-operative Societies

2759 Other domestic loans to households

276 Loans abroad

2761 Loans to States

2762 Loans to international and community institutions

2763 Loans to foreign private bodies

2769 Other loans abroad

277 Transferred loans

2771 Loans transferred to public enterprises

2772 Loans transferred to private enterprises

2779 Other transferred loans

278 Accrued interest not yet due on loans and advances

2781 Accrued interest not due on advances to public administrations

2782 Accrued interest not yet due on loans to other public administrations

2783 Accrued interest not yet due on loans to nonfinancial public enterprises

2784 Accrued interest not due on loans to financial institutions

2785 Accrued interest not due on other domestic loans
2786 Accrued interest not due on foreign loans
2787 Accrued interest not due on transferred loans

279 Other loans and advances
2791 Other loans
2792 Other advances

28 AMORTIZATIONS

281 Depreciation of intangible assets
2811 Amortization of research and development expenses
2812 Amortization of patents, trademarks, copyrights
2813 Depreciation of software and software packages
2814 Amortization of exploitation rights business assets
2819 Amortization of other rights and intangible assets

282 Depreciation of non-produced assets
2821 Amortization of operating lands (agricultural, mining, industrial, forestry and others)
2822 Depreciation of basements, deposits and quarries
2823 Depreciation of plantations and forests
2829 Depreciation of other non-produced assets

283 Depreciation of buildings
2831 Depreciation of administrative buildings for office use
2832 Depreciation of administrative

buildings for housing use
2833 Depreciation of administrative buildings for technical purposes
2834 Depreciation of works
2835 Depreciation of infrastructure
2836 Depreciation of computer networks
2839 Depreciation of other properties

284 Depreciation of equipment and furniture
2841 Amortization of furniture and office and office equipment
2842 Depreciation of office computer equipment
2843 Depreciation of service and duty transport equipment
2844 Depreciation of equipment and technical tools
2845 Depreciation of Transit and Freight Equipment
2846 Depreciation of valuables - Collections - works of art
2847 Depreciation of strategic or emergency stocks
2848 Depreciation of livestock
2849 Depreciation of other materials and furniture

285 Depreciation of equipment of the armed forces
2851 Depreciation of military bases
2852 Depreciation of military structures and infrastructure
2853 Depreciation of military furniture, equipment and materials

286 Depreciation of police equipment
2861 Depreciation of police hotels and buildings

2862 Depreciation of police structures and infrastructure

2863 Depreciation of police furniture, equipment and materials

287 Depreciation of equipment of administrations related to the armed forces and the police

2871 Depreciation of buildings of administrations related to armed forces and police

2872 Depreciation of works and infrastructure of administrations related to armed forces and police

2873 Depreciation of furniture, materials and equipment of administrations related to armed forces and police

29 PROVISIONS FOR DEPRECIATION

291 Provisions for depreciation of intangible assets

2911 Provisions for depreciation of research and development expenses

2912 Provisions for depreciation of patents, trademarks, copyrights

2913 Provisions for depreciation of systems of designed organizations

2914 Provisions for depreciation of exploitation rights business assets

2919 Provisions for impairment of other rights and intangible assets

292 Provisions for depreciation of non-produced assets

2921 Provisions for depreciation of farmland (agricultural, mining, industrial, forestry and others)

2922 Provisions for depreciation of basements, deposits and quarries

2923 Provisions for depreciation of plantations and forests

2929 Provisions for depreciation of other non-produced assets

293 Provisions for depreciation of buildings

2931 Provisions for depreciation of administrative buildings for office use

2932 Provisions for depreciation of administrative buildings for housing use

2933 Provisions for depreciation of administrative buildings for technical use

2934 Provisions for depreciation of works

2935 Provisions for depreciation of infrastructures

2936 Provisions for depreciation of computer networks

2939 Provisions for depreciation of other buildings

294 Provisions for depreciation of equipment and furniture

2941 Provisions for depreciation of furniture and office and office equipment

2942 Provisions for depreciation of office computer equipment

2943 Provisions for depreciation of service and function transport equipment

2944 Provisions for depreciation of equipment and technical tools

2945 Provisions for depreciation of transit equipment and goods

2946 Provisions for depreciation of valuables - Collections - works of art

2947 Provisions for depreciation of strategic or emergency stocks

2948 Provisions for depreciation of livestock

2949 Provisions for depreciation of other materials and furniture

295 Provisions for depreciation of equipment of the armed and police forces

2951 Provisions for depreciation of military bases

2952 Provisions for depreciation of military works and infrastructures

2953 Provisions for depreciation of furniture, equipment and military equipment

2954 Provisions for depreciation of hotels and police buildings

2955 Provisions for depreciation of police works and infrastructures

2956 Provisions for depreciation of furniture, equipment and police equipment

2957 Provisions for depreciation of buildings of administrations assimilated to armed forces and police

2958 Provisions for depreciation of structures and infrastructures of administrations assimilated to armed forces and police

2959 Provisions for depreciation of furniture, materials and equipment of administrations assimilated to armed forces and police

296 Provisions for depreciation of investments, guarantees and related receivables

2961 Provisions for depreciation of equity investments inside

2962 Provisions for depreciation of equity investments outside

2964 Provisions for impairment of surety bonds

2965 Provisions for depreciation of receivables related to equity investments inside

2966 Provisions for depreciation of receivables related to outside participations

2969 Provisions for depreciation of other financial fixed assets

297 Provisions for depreciation of loans and advances

2971 Provisions for depreciation of advances to general government

2972 Provisions for depreciation of loans to other general government

2973 Provisions for depreciation of loans to nonfinancial public enterprises

2974 Provisions for impairment of loans to financial institutions

2975 Provisions for depreciation of other domestic loans

2976 Provisions for depreciation of loans abroad

2977 Provisions for depreciation of retroceded loans

2978 Provisions for depreciation of accrued interest not due on loans and advances

CLASS 3 INVENTORY ACCOUNTS, IN PROGRESS AND INTERNAL ACCOUNTS

MAIN ACCOUNTS

31 GOODS

32 RAW MATERIALS

33 OTHER SUPPLIES

34 PRODUCTS IN PROGRESS

35 FINISHED PRODUCTS

36 NON-PERSONALIZED STATE SERVICES

37 RELATIONS WITH SUBSIDIARY BUDGETS AND SPECIAL ACCOUNTS

38 INTERNAL LINK ACCOUNTS
39 PROVISIONS FOR INVENTORY
DEPRECIATION

MAIN SUBDIVISIONS

31 INVENTORIES OF GOODS

311 Inventories of goods
3111 Inventory of goods A
3112 Inventory of goods B
3113 Gold inventory

32 INVENTORIES OF RAW MATERIALS

321 Raw materials inventories
3211 Raw material inventory A
3212 Raw material inventory B

33 INVENTORIES OF OTHER SUPPLIES

331 Inventories of supplies and
consumables
3311 Fuels and lubricants
3312 Office supplies
3319 Other supplies and
consumables

332 Inventories of spare parts
and accessories for technical and
transport equipment
3321 Inventories of spare parts and
accessories for technical equipment
33211 Housing and office equipment
33212 Office computer equipment
33213 Technical machinery and
equipment
33214 Valuables - Collections -
Works of Art
3322 Inventories of spare parts and
accessories for transport equipment

33221 Service and functional
transport equipment
33222 Public transport and freight
equipment

333 Defence and security
inventories
3331 Food inventory
3332 Hydrocarbon inventory
3333 Inventory of medical
equipment and supplies
3334 Pharmaceutical products
inventory
3335 Social services inventory
(beds, blankets...)
3339 Other defence and security
inventories

334 Inactive value inventories
3341 Fiscal stamp inventories
3342 Inventories of windscreen
licenses
3343 Toll gate ticket inventories
3349 Inventories of other inactive
securities

34 INVENTORIES OF PRODUCTS AND SERVICES IN PROGRESS

341 Inventories of work in progress
3411 Inventory of work in progress A
3412 Inventory of work in progress B

342 Inventories of services in
progress
3421 Inventory of services in
progress A
3422 Inventory of services in
progress B

35 INVENTORIES OF FURNISHED PRODUCTS

- 351 Inventories of finished goods
- 3511 Inventory of finished products A
- 3512 Inventory of finished products B

36 NON-PERSONALIZED STATE SERVICES

- 361 Treasury accounts of the State imprest accounts
 - 3611 Current account with the imprest accounts (number 1)
 - 3612 Current account with the imprest accounts (number 2)
- 362 Advances to Revenue collection centres
 - 3621 Advances to revenue collection centres (number 1)
 - 3622 Advances to revenue collection centres (number 2)
- 363 Revenue collection centres
 - 3631 Revenue Collections Centres (Issue 1)
 - 3632 Revenue Collections Centres (Issue 2)

37 RELATIONS WITH THE ANNEXED BUDGETS, SPECIAL ACCOUNTS AND BODIES BENEFITING FROM PARAFISCAL LEVIES

- 371 Relationship with related budgets
 - 3711 Repayment of surplus from ancillary budgets to the general budget

- 372 Relations with special accounts
 - 3721 Repayment of surplus from special accounts to the general budget

- 373 Relations with organizations benefiting from parafiscal levies
 - 3731 Repayment of the surplus of the parafiscal charge in the general budget

- 379 Relations with other organizations
 - 3791 Surplus remittance from other organizations

38 INTERNAL LINK ACCOUNTS

- 380 Transfers of revenue between accountants
 - 3801 Transfer of revenue between Treasury accountants
 - 3802 Transfer of revenue between Treasury accountants and financial administration accountants
 - 38021 Transfer of revenue from tax accountants to Treasury accountants
 - 38022 Transfer of revenue from Customs accountants to Treasury accountants
 - 38023 Transfer of revenues from Domain accountants to Treasury accountants

- 381 Transfers of expenses between accountants
 - 3811 Transfer of expenditures between senior Treasury accountants

39 PROVISIONS FOR INVENTORY DEPRECIATION

391 Provisions for depreciation of goods

3911 Provisions for impairment of inventories of goods A

3912 Provisions for impairment of inventories of goods B

3913 Provisions for impairment of gold inventory

392 Provisions for depreciation of raw materials

3921 Provisions for depreciation of raw material inventories A

3922 Provisions for depreciation of raw material inventories B

393 Provisions for depreciation of other supplies

3931 Provisions for impairment of inventories of supplies and consumables

3932 Provisions for depreciation of inventories of spare parts and accessories for technical and transport equipment

3933 Provisions for depreciation of defence and security inventories

3934 Provisions for inventory write-downs of inactive values

395 Provisions for depreciation of finished products

3951 Provisions for depreciation of stocks of finished products A

3952 Provisions for depreciation of stocks of finished products B

398 Provisions for depreciation of goods and services in progress

3981 Provisions for depreciation of

inventories of work in progress A

3982 Provisions for depreciation of inventories of work in progress B

3983 Provisions for depreciation of inventories of services in progress A

3984 Provisions for depreciation of inventories of services in progress B

CLASS 4 THIRD-PARTY ACCOUNTS KEY ACCOUNTS

40 SUPPLIERS AND RELATED ACCOUNTS

41 CUSTOMERS, DEBTORS AND RELATED ACCOUNTS

42 STAFF REMUNERATION

43 STATE AND OTHER RELATED BODIES

44 CORRESPONDENTS AND RELATED ACCOUNTS

46 OTHER DEBTORS AND CREDITORS

47 TRANSITIONAL AND SUSPENSE ACCOUNTS

48 REGULARISATION ACCOUNTS

49 DEPRECIATIONS

MAIN SUBDIVISIONS 40 SUPPLIERS AND RELATED ACCOUNTS

401 Suppliers, accounts debts

4011 Suppliers - purchase of goods

4012 Suppliers - service acquisitions

4013 Debts in accounts - tax reductions

4014 Debts in accounts - subsidies and transfers

4015 Debts in accounts - extraordinary expenses

4016 Debts in accounts - interest and financial expenses

4017 Suppliers - retention of guarantee

4018 Suppliers - penalties

4019 Other payables, accounts payable

402 investment suppliers

4021 Investment Suppliers - Acquisitions of Intangible Assets

4022 Investment Suppliers - Acquisitions of Non-produced Capital Assets

4023 Investment Suppliers - Property Acquisitions

4024 Investment Suppliers - Furniture Acquisitions

4025 Investment Suppliers - Acquisition of military, police and related equipment

4026 Investment Suppliers - Acquisitions of fixed assets: holdbacks

4027 Investment Suppliers - Acquisition of Fixed Assets: Penalties

4029 Other investment suppliers

403 Suppliers, debts in accounts, notes payable

4031 Suppliers, debts in accounts, notes payable

4032 Investment Suppliers, Notes Payable

4034 Equity investments, loans and advances, notes payable

404 Equity investments, loans and advances payable

4041 Acquisition of shares to be paid up

4042 Loans and advances payable

408 Suppliers, accounts payable, invoices not received

4081 Suppliers of goods or services, account debts, invoices not received

40811 Suppliers of goods or services, accounts payable, invoices not received during the financial year

40812 Suppliers of goods or services, accounts payable, invoices not yet received at the end of the financial year

4082 Investment suppliers, securities not yet received

40821 Investment suppliers, securities not received during the financial year

40822 Investment Suppliers, securities not yet received at year-end

4084 Equity investments, loans and advances, securities not received

40841 Equity investments, loans and advances, securities not received during the year

40842 Equity investments, loans and advances, securities not yet received at year-end

409 Trade payables, receivables

4091 Suppliers, advances on orders for goods or services

4092 Suppliers, advances on orders for fixed assets

4093 Advances on acquisitions of financial fixed assets

41 CUSTOMERS, DEBTORS AND RELATED ACCOUNTS

411 Customers

4111 Sale of goods or services - current year

4112 Sale of goods or services - previous year

4113 Sale of goods or services - previous years
4114 Sale of goods or services on behalf of third parties - current year
4115 Sale of goods or services on behalf of third parties - previous year
4116 Sale of goods or services on behalf of third parties - previous years

412 Liabilities, tax revenues
4121 Current year tax revenue recoverables
4122 Liabilities, tax revenue - previous year
4123 Liabilities, tax revenues - previous years
4124 Liabilities, tax revenue on behalf of third parties - current year
4125 Liabilities, tax revenue on behalf of third parties - previous year
4126 Liabilities, tax revenue on behalf of third parties - previous years

413 Liabilities, non-tax revenues
4131 Liabilities, non-tax revenue - current year
4132 Liabilities, non-tax revenue - previous year
4133 Liabilities, non-tax revenues - previous years
4134 Liabilities, non-tax revenue on behalf of third parties - current year
4135 Liabilities, non-tax revenue on behalf of third parties - previous year
4136 Liabilities, non-tax revenue on behalf of third parties - previous years

414 Liabilities, debts on asset disposals
4141 Current year's debts, receivables on asset disposals
4142 Liabilities, debts on asset disposals - previous year
4143 Current liabilities, debts on asset disposals - previous years
4144 Liabilities, debts on sales of assets on behalf of third parties - current year
4145 Liabilities, debts on sales of assets on behalf of third parties - previous year
4146 Liabilities, debts on sales of assets on behalf of third parties - previous years

415 Liabilities, debts related to other income
4151 Current year's accounts receivable from other income
4152 Adjustments, receivables from other revenue - previous year
4153 Current liabilities, receivables from other income - previous years
4154 Liabilities, receivables from other revenue on behalf of third parties - current year
4155 Liabilities, receivables from other revenue on behalf of third parties - previous year
4156 Liabilities, receivables from other revenue on behalf of third parties - previous years

416 Trade receivables, payables, bills of exchange receivable
4161 Trade receivables, notes receivable
4162 Trade receivables - asset disposals, notes receivable

417 Doubtful debts
4171 Doubtful debts on tax revenues
41711 Tax revenue - Taxes
41712 Tax revenue - Customs
4172 Doubtful debts on non-tax revenues
41721 Doubtful debts on company and non-interest income
41722 Doubtful debts on fees and administrative expenses
41729 Doubtful debts on other non-tax revenues

418 Customers, accrued income
4181 Customers, sales of goods or services - invoices to be issued
4182 Customers, asset disposals - invoices to be issued

419 Customers and other third-party creditors
4191 Customers and other third-party creditors - advances on orders for goods or services
4192 Customers and other third-party debtors - advances on disposals of fixed assets

42 STAFF REMUNERATION AND PENSIONS

421 Employee compensation
4211 Employee compensation - current year
4212 Compensation of employees - previous years
4218 Advances on salaries

422 Pensions
4221 Pensions - current year
4222 Pensions - previous years
4228 Pension advances

423 Staff - oppositions and seizures judgments
4231 Objections and garnishments on salaries of staff under general civil service regulations
4232 Objections and garnishments on salaries of staff under special civil service status
4233 Objections and garnishments on wages of students in training
4234 Objections and garnishments on wages of staff with a global balance
4235 Objections and seizures of stoppages on salaries of non-status staff
4236 Objections and garnishments of staff salaries excluding salaries
4237 Stop and seizure of temporary staff salaries
4239 Other oppositions and seizures judgments

43 STATE AND OTHER RELATED BODIES

431 State
4311 Pension contributions of retired state agents
4312 Employer's contributions for pensions for civil servants
4313 Temporary disability allowances, validation of services
4319 Other payroll deductions

436 Other related organizations
4361 Advances on orders from the general budget and special accounts to commercial accounts
4362 Advances received by commercial accounts

438 Accrued expenses and income receivable
4381 State, accrued expenses
4382 Statement, accrued income
4385 Other organizations, accrued liabilities
4389 Other organizations, accrued income

44 CORRESPONDENTS AND RELATED ACCOUNTS

441 Decentralized Local Authorities
4411 Regions
4412 Municipalities
4419 Other Decentralized Territorial Communities

442 Local public institutions
4421 Local public institutions - regions
4422 Local public institutions - municipalities
4429 Local public institutions - other Decentralized Territorial Communities

443 National societies and public bodies
4431 Publicly traded companies
4432 Mixed economy company
4433 National public institutions
44330 Public administrative institutions
44331 Public social institutions
44332 Public hospitals
44333 Public cultural institutions
44334 Public scientific institutions
44335 Public technical institutions
44336 Public institutions of a professional nature

44337 Public economic and financial institutions
44338 Special public institutions
44339 Other national public institutions

444 Government operations and third-party creditors in the context of public policies
4441 Public intervention policy operations
4442 Grant operations for utility expenses
4449 Other transactions and third-party creditors in the context of public policies

445 Foreign operations
4451 Foreign operations
4452 Settlements with foreign governments
4458 Transactions carried out by the Treasury on behalf of foreign treasuries
4459 Other foreign operations

446 International organizations
4461 Sub-regional organizations
4462 Regional organizations
4463 International organizations
4469 Other International Organizations

447 Central government deposits
4471 DGT deposits
44711 DGT - Support for the collection of CAC taxes
44712 DGT - Equipment funds
44713 DGT - Penalties
44714 DGT - Control of downstream petroleum products

44715 Deposits from the Road Revenue Security Programme
 44716 DGT deposits - base costs mining tax share
 44717 DGT - PSRMEE Fines and Penalties for Water Violations
 44718 DGT- Share of discounts on windscreen licences
 44719 DGT Deposits - Other Deposits

4472 DGC deposits
 44721 DGC- Support for recovery CAC Customs
 44722 DGC - Equipment Fund
 44723 DGC - Penalties
 44729 DGC Deposits - Other Deposits
 4473 DGTCFM filings
 44731 DGTCFM- Support for the recovery of ACC Taxes
 44732 DGTCFM- Support for recovery CAC Customs
 44733 DGTCFM - Equipment Fund
 44734 DGTCFM- Share of discounts on windscreen licences
 44739 DGTCFM-Other deposits
 4474 MINESEC deposits
 44741 Deposits central services MINESEC
 44742 Deposits for decentralized services MINESEC
 4475 MINEDUB deposits
 44751 Deposits from central services MINEDUB
 44752 Deposits for decentralized services MINEDUB
 4476 MINSANTE deposits
 44761 Deposits from central services MINSANTE

44762 Deposits for decentralized services MINSANTE
 44769 Other MINSANTE deposits
 4479 Other central government deposits

448 Social Security Fund
 4481 Retirement pension contributions of government employees affiliated to the fund
 4482 Employer's contribution for pensions of government employees affiliated to the fund
 4483 Temporary invalidity allowance, validation of the services of agents affiliated to the fund
 4489 Other social security contributions

46 OTHER DEBTORS AND CREDITORS

461 Miscellaneous third party debtors
 4611 Miscellaneous third party debtors - Debt balances for which the accountants are liable
 4612 Miscellaneous Third Party Debtors - Accounting Deficits Before a Debit Order or Debit Order is Issued
 4613 Miscellaneous third party debtors - Accounts payable by accountants after taking over a debit order or debit stop
 4614 Miscellaneous third party debtors - Fines imposed by the judge of the accounts
 4617 Miscellaneous Third Party Debtors - Rejected Customs Drafts
 4618 Miscellaneous third party debtors - Unpaid cheques not settled

4619 Other third-party debtors
46191 Disbursements to the
Autonomous Sinking Fund

466 Miscellaneous third party
creditors

4661 Miscellaneous third party
creditors - Excess payments

4663 Miscellaneous third party
creditors - Consignments and
deductions on behalf of third parties
A

46631 Miscellaneous deposits and
consignments

46632 Repatriation bonds

46633 Election bonds

46634 Security for judicial charges

46635 Contract bond (provisional-
final)

46636 Market holdbacks

46637 Temporary release bond

46638 Logs for actual offers

4464 Miscellaneous third party
creditors - consignments on behalf
of third parties B

44641 Logging instructions

44642 Miscellaneous deposits
Payments to diplomatic or consular
missions

44643 Personal contributions and
advances on purchases of company
cars

44644 Consignments for criminal
labour

44645 Deposits of notaries and
clerks

44646 Deposits of registries

44647 Judicial Services Equipment
Supplementary Fund

44648 Constitution part of
emoluments allocated to the courts
(civil and military)

4665 Miscellaneous third party
creditors - Public accountants'
guarantee

4666 Miscellaneous third party
creditors - Incidental remuneration
of certain government employees
awaiting compensation

4668 Miscellaneous third party
creditors - Income to be repaid to
local authorities

4669 Other miscellaneous third
party creditors

467 oppositions

4671 Objections to sums paid by
State services

4672 Objections on sums paid by
Decentralized Local Authorities and
local public institutions

4673 Objections on sums paid by
national public institutions

4679 Other objections on sums paid

47 SUSPENSE AND SUSPENSE ACCOUNTS

470 Provisional charging of expenses

4700 Miscellaneous expenses to be
budgeted by Treasury accountants

47000 Financial expenses (financial
expenses)

470001 Financial expenses - current
accounts BEAC

470002 Financial expenses -
commercial bank current accounts

470003 Financial expenses - postal current accounts	47013 Expenditure to be regularized - other staff costs
47001 Legal costs to be budgeted	47014 Expenditure to be regularized - transfers and subsidies
47002 Stamp sales discounts	47019 Other expenditure to be regularized
47003 Exchange losses to be budgeted	4702 Miscellaneous expenses to be allocated to Treasury accountants
47004 Domestic public debt service	47021 Emoluments and fees of military courts
470041 Domestic public debt service - main	47022 Emoluments and fees of civil courts
470042 Domestic public debt service - interest	47023 Urgent legal costs of military courts
47005 External public debt service	47024 Urgent legal costs of civil courts
470051 External public debt service - main	47025 Discounts on sales of stamps to be distributed
470052 External public debt service - interest	47029 Other expenses to be allocated
47006 External financing - programme loans	4703 Rejection of expenses
470061 External financing - programme loans (main)	47031 Rejection of staff costs - salaries and pensions
470062 External financing - programme loans (interest)	47032 Rejections of expenditures on goods and services
47007 External financing - project loans	47033 Rejections of transfers and subsidies
470071 External financing - project loans (main)	47034 Rejections of capital expenditures
470072 External financing - project loans (interest)	47039 Other expenditure rejections
47008 External financing - project grants	
470081 External financing - project grants (main)	475 Provisional charging of revenue
470082 External financing - project grants (interest)	4751 Miscellaneous revenue to be regularized
47009 Other expenses to be budgeted	47511 Revenue to be charged to long-term and medium-term debt
4701 Miscellaneous expenditure to be regularized by Treasury accountants	47512 Revenue to be charged to the disposal of assets
47011 Expenditure to be regularized-goods and services	47519 Other miscellaneous revenue to be regularized
47012 Expenditure to be regularized-investments from internal resources	4752 Miscellaneous revenue to be distributed
	47520 Deferred prosecution costs

47521 Deferred tax surcharges
47522 Tax and customs fines and penalties
47523 Miscellaneous discounts to be distributed
47524 Base and collection costs of municipal taxes to be distributed
47525 Automobile stamp duty - support for collection
47526 Securities commissions to be allocated
47527 Additional Communal Additional Cents to be distributed
47528 Support for recovery to be distributed
47529 Other miscellaneous revenue to be distributed
4753 Revenue rejections
47531 Tax revenue rejections
47532 Non-tax revenue rejections
47539 Other revenue rejections

48 REGULARIZATION ACCOUNTS

481 Accrued income and expenses to be charged to subsequent years
4811 Prepaid expenses
4812 Deferred income

482 Conversion differences - assets
4821 Decrease in debts
4822 Increase in debts

483 Expenses paid in the following management
4831 Expenditure paid in the following management: general budget
4832 Expenditure paid in the following management: Special Accounts of the Treasury

4833 Expenditure paid in the following management: ancillary budgets

485 Taxes to be deferred over several years
4851 Deferred income over several financial years: tax revenue
4852 Deferred income: non-tax revenue
4853 Deferred income over several financial years: other income

486 Taxes received on behalf of the following management
4861 Taxes received on behalf of the following management: tax revenues
4862 Taxes received on behalf of the following management: non-tax revenues
4863 Taxes received on behalf of the following management: other income

487 Translation differences - liabilities
4871 Increase in debts
4872 Decrease in debts

49 DEPRECIATION AND CONTINGENCY RISKS

490 Depreciation of suppliers' accounts
4901 Depreciation of supplier accounts - accounts payable
4902 Depreciation of investment supplier accounts
4904 Depreciation of accounts payable - acquisition of financial assets

491 Depreciation of trade receivables and payables

4911 Provisions for depreciation of trade receivables

4912 Provisions for depreciation of accounts payable - tax revenue

4913 Provisions for depreciation of accounts payable - non-tax revenue

4914 Provisions for depreciation of accounts payable - asset disposals

4915 Provisions for depreciation of accounts payable - other income

4918 Provisions for depreciation of doubtful receivables

493 Provisioned risks

4931 Risks provisioned on operating transactions

4932 Provisioned risks on investment transactions

4939 Other risks covered by provisions

499 Other depreciations

4991 Other depreciation

CLASS 5

CASH ACCOUNTS

KEY ACCOUNTS

50 INVESTMENT SECURITIES
SUBSCRIBED

51 BANKS, FINANCIAL
INSTITUTIONS AND SIMILAR

53 CASH

58 MOVEMENT OF FUNDS

59 DEPRECIATIONS

MAIN SUBDIVISIONS

50 MARKETABLE SECURITIES AND SHORT-TERM ADVANCES

501 Domestic investment securities

5011 Actions within the company

5012 Domestic obligations

5019 Other domestic investment securities

502 Outside investment securities

5021 External actions

5022 Outside bonds

5029 Other external investment securities

503 Treasury bills due within one year

5031 Formula Treasury Bills with a maturity of less than one year

5032 Treasury bills with a maturity of less than one year

5039 Other Treasury Bills

504 Short-term advances

5041 BEAC statutory advances

5049 Other short-term advances

51 BANKS, FINANCIAL INSTITUTIONS AND SIMILAR

511 Notes receivable and guaranteed commitments

5111 Drafts and securities

5112 Cheques received

5113 Bank cheques forwarded to the senior accountant

51131 Bank cheques sent by Treasury accountants

51132 Bank cheques sent by tax accountants

51133 Bank cheques sent by
Customs accountants
51134 Bank cheques sent by the
Domains' accountants
5114 Cheque Rejection
5115 Cheque files for collection
5116 Cheque file rejects
5117 Credit cards for collection
5118 Credit card rejections

512 Bank of Central African States
5121 Treasury Single Account - Pivot
Account
5122 Sub-current accounts
51220 Treasury accountants' sub-
accounts
51221 Sub-accounts for tax
accountants
51222 Customs Accountants' Sub-
Accounts
51223 Sub-accounts for Domains
accountants
51224 Sub-accounts for
Decentralized Local Authorities
51225 Sub-accounts of national
public institutions
51226 Sub-accounts of local public
institutions
51227 Sub-accounts of social
security funds
51228 Sub-accounts of State
operators
5129 Other sub-accounts opened at
the BEAC

513 Postal current accounts
5131 Postal current accounts of
Treasury accountants
5139 Other postal current accounts

515 Other banks
5151 Current accounts of Treasury
accountants in commercial banks
within
5152 Current accounts of Treasury
accountants in external commercial
banks

517 Gold and SDRs
5171 Gold
5172 DTS

518 Bank payments in progress
5181 Files transfers of expenditure in
progress
5182 Rejects files transfers of
expenses

53 CASH

531 Cash for accountants
5311 Cash at the Treasury's
centralizing accountants
5312 Cash at non-centralizing
Treasury accountants
5313 Cash at the Tax Accountants'
Office
5314 Cash at Customs Accountants
5315 Cash flow among Domain
accountants

58 CASH MOVEMENTS

581 Cash flows to Treasury
accountants
5811 Movement of funds between
Treasury centralizing accountants
5812 Movement of funds between
centralizing and non-centralizing
accountants in the Treasury

582 Cash flows to tax accountants
5821 Movement of funds between tax accountants
5822 Movement of funds between tax accountants and treasury accountants

583 Cash flows to Customs accountants
5831 Movement of funds between Customs accountants
5832 Movement of funds between Customs and Treasury accountants

584 Movement of funds among domain accountants
5841 Movement of funds between the Domains' accountants
5842 Movement of funds between Domain accountants and Treasury accountants

585 Internal cash flows
5851 Internal cash movements

59 DEPRECIATIONS

591 Depreciation of domestic investment securities
5911 Depreciation of domestic investment securities
59111 Depreciation of shares within
59112 Depreciation of domestic obligations
59119 Depreciation of other domestic investment securities
5912 Depreciation of internal values

592 Depreciation of external securities
5921 Depreciation of external investment securities
59211 Depreciation of external shares

59212 Depreciation of external obligations
59219 Depreciation of other external investment securities
5922 Depreciation of external values

599 Risks covered by provisions of a financial nature
5991 Provisioned financial risks

CLASS 6 EXPENSE ACCOUNTS KEY ACCOUNTS

60 PURCHASES OF GOODS
61 PURCHASES OF SERVICES
62 OTHER CURRENT MANAGEMENT EXPENSES
63 SUBVENTIONS
64 TRANSFERS
65 EXTRAORDINARY EXPENSES
66 PERSONNEL EXPENSES
67 INTEREST AND FINANCIAL EXPENSES
68 DEPRECIATION AND AMORTIZATION EXPENSE
69 ALLOCATIONS TO PROVISIONS

MAIN SUBDIVISIONS 60 PURCHASES OF GOODS

601 Materials, equipment and supplies

6011 Purchase of goods
6012 Purchase of raw materials
6013 Office supplies and technical equipment, small maintenance (excluding fuel) of decentralized units with low budgets
6014 Purchase of supplies and small office maintenance

6015 Purchases of current IT and office equipment
6016 Purchases of office furniture
6019 Purchase of other current service supplies (excluding office supplies and technical equipment)

603 Changes in inventories of fungible goods purchased
6031 Change in inventories of goods
6032 Change in raw material inventories
6033 Change in stocks of supplies and equipment
60331 Change in stocks of office supplies and technical equipment, small maintenance (excluding fuel) of decentralized units with low budgets

60332 Change in inventories of office supplies and minor office maintenance

60333 Change in inventories of current IT and office equipment

60339 Other changes in stocks of supplies and equipment

6034 Change in stocks of office furniture

6035 Change in stocks of spare parts and accessories for technical and transport equipment

6036 Change in defence and security stocks (arms, ammunition and other)

6037 Change in inactive stocks of securities

6039 Change in inventories of other fungible assets purchased

605 Water, electricity, gas and other energy sources

6050 Subscriptions and water consumption

6051 Subscriptions and electricity consumption

6052 Meter connections and connections

6053 Gas and other energy consumption

6054 Supply and consumption of solar and other new energies

6055 Fuels and lubricants for generators

6056 Motor vehicle fuels and lubricants

6057 Fuels and lubricants for machinery

6058 Fuels and lubricants for special machinery

6059 Other energy sources

606 Specific equipment and supplies

6060 Technical documentation, press subscriptions, book purchases

6061 Supplies and services for publishing, printing and distribution of documents

6062 Spare parts

6063 Purchase of vaccines or tests and other prevention

6064 Educational and school supplies or minimum school packages

6065 Food costs specific to the function (social centres, prisons, canteens, military manoeuvres)

6066 Purchase of medicines and medical supplies (health facilities only)

6067 Clothing costs specific to service activities (uniforms, work clothes)

6068 Purchase of materials, agricultural inputs, veterinary products, intermediate consumption

6069 Other purchases of small specific equipment and supplies

609 Other purchases of goods

6091 Non-storable maintenance supplies

6092 Non-storable office supplies

6093 Discounts, rebates and refunds

61 PURCHASES OF SERVICES

611 Transport and mission expenses

6111 Transport costs for staff members on domestic missions

6112 Transportation costs for officers on mission abroad

6113 Succession expenses

6114 Transport, transit and handling costs of materials and goods

6115 Packing and delivery costs for minimum packages

6116 Mission allowances for staff members on mission within the country

6117 Post allowances for officers serving abroad

6119 Other transport and mission expenses

612 - Rent - assets produced

6121 Vehicle rentals

6122 Rent from utility buildings

6123 Administrative leases for staff housing

6124 Rental of computer and office equipment

6125 Rental of technical equipment

6126 Rental of congress, conference, seminar or show halls

6129 Other rents - assets produced

613 Fees and studies

6131 Fees and related expenses

6132 Research expenses

6139 Other fees and studies

614 Care and maintenance

6140 Ordinary building maintenance

6141 Elevator maintenance

6142 Maintenance of electrical installations, air conditioners, generators and plumbing

6143 Maintenance and servicing of machinery and technical equipment

6144 Maintenance of telecommunications equipment

6145 Maintenance, repair of current vehicles, purchase of spare parts and tyres

6146 Routine maintenance of aircraft, ships, ferries and other special vehicles

6147 Routine maintenance of infrastructure and works

6148 Routine maintenance of computer networks

6149 Other routine and maintenance services

615 Insurance

6151 Insurance for administrative buildings

6152 Insurance of rolling stock and machinery

6153 Travel insurance

6159 Other insurance

617 Public relations expenses - communication

6170 Representation expenses, firm hotel expenses

6171 Entertainment expenses

6172 Official holidays and ceremonies

6173 Expenses for participation in fairs, exhibitions and other events
6174 Subscriptions and consumption of telephone, fax, telex, mobile phones
6175 Websites, subscriptions and Internet consumption
6176 Subscriptions and radiocommunication consumption
6177 Postage on mail, diplomatic pouch, military franchise
6178 Publications, press releases, radio, television and advertising expenses
6179 Other public relations expenses - communication

618 - Staff training costs
6181 Training and internship expenses
6182 Organization of seminars, colloquia and conferences
6189 Other staff training costs

619 - Other service acquisitions
6191 Bank charges
6192 Legal fees
6193 Taxes payable

62 Other services (Repayment of revenue received)

621 Income, income and capital gains taxes
6211 Personal income tax (excluding wages and salaries)
62111 Tax on industrial, craft and commercial profits
62112 Non-commercial income tax
62113 Property income tax
62114 Farm Income Tax

62115 Tax on income from movable capital
62116 Tax on non-commercial income
62119 Other personal income taxes
6212 Corporate income tax
62121 Oil company income tax
62122 Non-oil corporate income tax

6213 Income tax on persons domiciled outside Cameroon (Special Income Tax)
6214 Tax on capital gains and gains on disposals
6215 Property tax
62151 Arms tax
62152 Other property taxes
6216 Tax on transfers and transactions
62161 Registration fee on transfers by death
62162 Registration duty on inter vivos transfers free of charge
62163 Registration fee on securities transactions
62164 Registration fee on real estate transactions
62165 Registration fee on public order
62166 Special corporate tax
62169 Rights on other transfers and transactions

622 Taxes on salaries and other remuneration paid
6221 Taxes on wages and salaries

623 Wealth taxes
6231 Capital gains on the sale of buildings
6239 Other wealth taxes

624 Domestic taxes and duties on goods and services
 6240 Axle tax
 6241 Value added tax
 62411 Value added tax - Taxes
 62412 Value added tax - Customs
 6242 Specified Products Tax and Excise Duties
 62421 Specified Products Tax and Excise Duties - Taxes
 62422 Specified Products Tax and Excise Duties - Customs
 62423 Special excise duty on waste disposal - State share
 6243 Tax on specified services
 6244 Tax on the right to engage in a professional activity
 62441 Annual Forestry Royalty
 62442 Fishing rights
 62443 Rights to Incorporation and Merger of Companies
 62444 Collection fees for precious substances
 62445 Surface royalties on mining activities
 62446 Animal production exploitation rights
 62447 Fixed fees for the granting of renewal or transfer of mining title
 62449 Other taxes on the right to engage in a professional activity
 6245 Tax on authorization to use property
 6246 Special tax on petroleum products
 6247 Tobacco and manufactured goods stickers
 6248 Tourist tax - State share
 6249 Other domestic taxes and duties on goods and services

625 Taxes on foreign trade and

international transactions
 6251 Export Duties and Taxes and Other International Trade Taxes
 62511 Single exit fee on non-wood goods
 62512 Single exit fee on timber
 62513 Forest products export surtax
 62514 Inspection fee for health and veterinary services on export
 62515 IT Fees - Customs
 62516 Health and veterinary inspection fee on international transit
 62517 Customs fines (State share)
 62519 Other export taxes

6252 Import Duties and Taxes
 62521 Withholding tax on imports
 62522 Customs duties and taxes on white petroleum products
 62523 Computer import duty
 62524 Import health and veterinary inspection fee
 6252525 Meat circulation tax
 62526 Customs import duties
 62529 Other budgetary taxes on foreign trade

626 Other tax revenues

6260 Registration and stamp duties
 62601 Stamp duties on national identity cards, residence cards and resident cards
 62602 Registration on minutes, patents, originals and declarations
 62603 Dimensional and graduated stamps
 62604 Stamp duties on advertising - State share
 62605 Passport issuance stamps and let pass

62606 Stamps on bills of lading and contracts of carriage	62715 Examination and competition fees
62607 Airport stamps	62716 Transfer fees
62608 Automobile stamp duties	62717 Import declaration
6261 Stamp duties on hunting permits and licences	62719 Other fees and administrative expenses A
6262 Stamp duties on permits to capture unprotected animals	6272 Fees and administrative expenses B
6263 Stamp duties on permits for the collection of remains and animals	62721 Medical and legal certificates
6264 Collection fee for hides and skins	62722 Taxpayer card fees
6265 Stamp duties on scientific research permits	62723 Rights to court decisions
6266 Slaughter tax	62724 Passport and pass fees
6267 Quarrying and water production tax	62725 Costs of issuing national identity and residence cards
6268 Ad valorem tax on mining revenues	62726 Phytosanitary approval fees
6269 Other taxes not classified	6272727 Remuneration levies on ministerial officers
627 Non-tax revenues	62728 Registration in the Trade Register
6270 Estate income	62729 Other fees and administrative expenses B
62701 Fees for the issuance of land register surveys	6273 Incidental sale of goods A
62702 Rights to topographical and land registry works	62731 Sale of cartridges
62703 Income from rented public buildings	62732 Sale of farm products
62704 Income from housing occupied by civil servants and public servants	62733 Sale of geological maps
62705 Land rentals	62734 Vaccinations
62709 Other domain revenues	62735 Interventions in veterinary clinics
6271 Fees and administrative expenses A	62736 Aerial shots
62711 Visa fees	62737 Accommodation expenses in MINDEF reception centres
62712 Costs of issuing judicial and extra-judicial documents	62739 Other incidental sales of goods A
62713 File preparation costs	6274 Incidental sale of goods B
62714 Contributions to tuition fees	62741 Revenue relating to gold
	62742 Revenue from the sale of petroleum products
	62743 Drilling revenues
	62744 Auction sale of wildlife products

62745 Costs of transferring badges and medals
62746 Proceeds from the sale of items manufactured by vocational training units
62749 Other incidental sales of goods B
6275 Sale of services A
62751 Revenue from the administrative garage
62752 Approvals for tourist and hotel activities
62753 Approvals of telecommunications activities
62754 Use of criminal labour
62755 Visits to museums, exhibitions, historical sites and monuments
62756 Stadium and sports income
62757 Revenues from shows and cultural events
62758 Income from youth and animation centres
62759 Other sales of services A
6276 Sale of services B
62761 Hospitalizations
62762 Consultations
62763 Deliveries
62764 Mortuary
62765 Health cost recovery
62766 Toll revenue
62767 Weighing revenue
62768 Technical visits
62769 Other sales of services B

629 Other income
6291 Oil royalty
6292 Right of Way Pipeline

63 SUBVENTIONS

632 Subsidies to public companies
6321 Subsidies to public refinery companies
6322 Subsidies to public mining companies
6323 Subsidies to public agro-industrial companies
6324 Subsidies to public transport companies
6325 Subsidies to public communication and telecommunications companies
6326 Subsidies to public construction companies
6329 Subsidies to other government business enterprises

633 Subsidies to private companies
6331 Subsidies to private mining companies
6332 Subsidies to private agro-industrial companies
6333 Subsidies to private transport companies
6334 Subsidies to private communication and telecommunications companies
6335 Subsidies to private construction companies
6336 Subsidies to private companies in the education sector
6339 Subsidies to other private companies

634 Subsidies to financial institutions
6341 Subsidies to public financial institutions
63411 Subsidies to public banking financial institutions
63412 Subsidies to public non-bank financial institutions

63419 Subsidies to other public financial institutions
6342 Subsidies to private financial institutions
63421 Subsidies to credit institutions
63422 Subsidies to microfinance institutions

63429 Subsidies to other private financial institutions

639 Subsidies to other categories of beneficiaries

6391 Grants to NGOs

6392 Subsidies to mutuals

6393 Subsidies to professional orders

6394 Subsidies to trade unions

6395 Subsidies to political parties

6396 Subsidies to religious denominations

6399 Subsidies to other associations

64 TRANSFERS

641 Transfers to national public institutions

6410 Transfers to public administrative institutions

6411 Transfers to public social institutions

6412 Transfers to public hospitals

6413 Transfers to public cultural institutions

6414 Transfers to public scientific institutions

6415 Transfers to public technical institutions

6416 Transfers to public institutions of a professional nature

6417 Transfers to public economic and financial institutions

6418 Transfers to special public institutions

6419 Transfers to other public institutions

642 Transfers to Decentralized Territorial Communities

6421 Transfers to regions

6422 Transfers to municipalities

6429 Transfers to other Decentralized Territorial Communities

643 Transfers to other levels of government

6431 Transfers to other levels of government

644 Transfers to non-profit institutions

6441 Transfers to NGOs

6442 Transfers to mutuals

6443 Transfers to professional orders

6444 Transfers to unions

6445 Transfers to political parties

6446 Transfers to religious denominations

6449 Transfers to other associations

645 Transfers to households

6451 Price support for basic necessities

6452 Tuition support

6453 Scholarships and bursaries

6454 Direct transfers to households

6459 Other transfers to households

646 Transfers to supra-national authorities and contributions to international organizations

6461 Contributions to inter-State organizations

6462 Contributions to sub-regional organizations

6463 Contributions to African organizations

6464 Contributions to international organizations

6469 Other contributions to international organizations

647 Transfers to other public budgets

6471 Transfers to Special Treasury Accounts

6472 Transfers to related budgets

6479 Other transfers to other public budgets

648 Retirement pensions for civil servants and other public servants

6481 Civilian pensions

6482 Military pensions

6483 Death benefit

6484 Life annuity and workers' compensation benefits

6485 Lifetime seniority pension

6489 Other retirement pensions for civil servants and other public servants

649 Other transfers

6491 Net non-life insurance premiums and indemnities

6492 Current transfers between different types of government services

6493 Transfers between domestic and foreign public administrations

65 EXTRAORDINARY EXPENSES

651 - Cancellations of income recognized in previous years / admission to non-valuation

6511 Revenue Cancellations - Treasury

6512 Cancellations of income - Taxes

6513 Revenue Cancellations - Customs

6514 Revenue Cancellations - Domains

6519 Other revenue cancellations

652 - Convictions and transactions (non-tax)

6521 Fines for traffic violations

6522 Fines for foreign exchange violations

6523 Fines for breach of public procurement regulations

6524 Criminal fines, legal costs and expenses in respect of damage to public property

6525 Fines for establishments classified as dangerous, unhealthy or inconvenient

6526 Fines following metrological controls

6527 Fines following phytosanitary controls

6528 Civil fines

6529 Other fines

654 - Accounting value of fixed assets sold, scrapped

6541 Accounting value of intangible assets sold

6542 Accounting value of property, plant and equipment sold

6543 Accounting value of financial assets sold

655 - Rent - non-produced assets

6551 Rentals from agricultural, mining, industrial, forestry and sports fields

6552 Rent for basements, deposits and quarries

6553 Rent from plantations and forests

6559 Other rental income from non-produced assets

656 Value of guarantees

6561 Values of foreign exchange risk guarantees

6562 Values of credit risk guarantees

6569 Other values of guarantees

658 Unplanned expenses

6581 Unplanned expenditure related to disasters, disasters and natural calamities

6582 Unplanned expenses related to wars and social unrest

6583 Unplanned expenditure related to accidents (road, rail, air and maritime)

6584 Unplanned expenditure related to fires in buildings and other public infrastructure

6585 Unplanned expenses related to the repatriation of Cameroonians living abroad

6586 Unplanned expenditure related to health hazards

6587 Unplanned humanitarian aid expenses

6589 Other unplanned expenses

659 Other extraordinary expenses

6591 Exceptional expenses on

management operations

6599 Other losses

66 PERSONNEL EXPENSES

661 Basic salaries and wages

6611 Basic salary of staff under the general Staff Regulations of the Civil Service

6612 Basic salary of staff under special civil service status

6613 Payment of students in training

6614 Processing of staff with a global balance

6615 Payment of non-status staff

66151 Payment of non-status staff - Contractuals

66152 Payment of non-status staff - Decision-makers and auxiliaries

6616 Remuneration of staff excluding salaries

66161 Payment of foreign technicians

66162 Payment of contract staff posted abroad (embassies, representations)

66163 Processing of Special Recruitment

66164 Payment of domestic workers

6617 Payment of temporary staff

66171 Payment of researchers

66172 Salary of teachers

66173 Payment of doctors or medical staff

66174 Payment of specific temporary staff

66175 Remuneration of casual and seasonal staff

6619 Other basic salaries and wages

663 Bonuses and allowances
6631 Miscellaneous allowances
66311 hardship allowance
66312 Liability allowance
66313 Vehicle Maintenance Allowance
66314 Installation allowance
66315 Housing allowance
66316 Operating allowance
66317 Specialization allowance
66318 Distance allowance
66319 Other allowances
6632 Miscellaneous bonuses
66321 Technical bonus
66322 Training allowance
66323 Research Bonus
66324 Risk bonus
66325 Seniority bonus
66326 On-call duty bonus
66327 Feeding Bonus
66328 Dirt bonus
66329 Other bonuses

664 Social security contributions and other payroll deductions
6641 Social security contributions
6642 Other payroll deductions
66421 Local Development Tax
66422 Audiovisual Royalty
66423 Contribution Crédit Foncier du Cameroun
66424 Contribution to the National Employment Fund
66429 Other social security contributions

665 Employee benefits in kind
6651 Benefits in kind for staff covered by the General Staff Regulations of the Civil Service

6652 Benefits in kind for staff under special civil service status
6653 Non-statutory employee benefits in kind
6659 Benefits in kind to other employees

666 Social benefits
6661 Family allowances
6662 Health assistance
6663 Death assistance
6664 Exceptional staff assistance and rescue
6669 Other social benefits

669 Bonuses, gratuities and other indemnities excluding pay
6690 Overtime hours
6691 Bonuses
6692 Specific allowances
6693 Flat-rate touring and risk allowances
6694 Ticketing allowances
6695 Duty allowances
6696 Performance bonuses
6697 Special duty allowances
6698 Specific bonuses
6699 Other bonuses, gratuities and other allowances excluding pay

67 FINANCIAL EXPENSES

671 Interest and financial expenses on debt
6711 Interest and financial charges on external debt
67111 Interest and fees on multilateral external debt
67112 Interest and fees on direct bilateral external debt
67113 Interest and commissions on external public securities issues

67119 Other Interest and Fees on External Debt
 6712 Interest and financial charges on domestic debt
 67121 Interest and fees on structured domestic debt
 67122 Interest and fees on unstructured domestic debt
 67123 Interest and commissions on the issue of public securities
 67129 Other Interest and Fees on Domestic Debt

672 - Losses on disposals of marketable securities
 6721 Losses on disposal of shares
 6722 Losses on disposal of bonds
 6723 Losses on sales of savings bonds
 6729 Losses on disposals of other investment securities

676 Foreign exchange losses
 6761 Foreign exchange losses on external cash movements
 6762 Exchange losses on payment of salaries in accounting items abroad
 6763 Exchange losses on payment of scholarships abroad
 6764 Foreign exchange losses on external transactions
 6769 Other exchange losses

679 Other interest and financial expenses
 6791 Other interest and financial expenses

68 DEPRECIATION AND AMORTIZATION EXPENSE

681 Amortization of intangible assets
 6811 Depreciation of research and development costs
 6812 Depreciation of patents, trademarks and copyrights
 6813 Depreciation of software packages
 6814 Amortization of goodwill operating rights
 6815 Amortization of other rights and intangible assets
 6819 Amortization of other intangible assets

683 Depreciation of property, plant and equipment
 6830 Depreciation of land
 6831 Depreciation of basements, deposits and quarries
 6832 Depreciation of plantations and forests
 6833 Depreciation of water bodies
 6834 Depreciation of other non-produced fixed assets
 6835 Allocations to fixed assets for buildings
 68350 Depreciation of administrative office buildings
 68351 Depreciation of administrative buildings used for housing
 68352 Depreciation of administrative buildings for technical purposes
 6836 Allocations for depreciation of buildings
 6837 Allocations for infrastructure depreciation and amortization
 6838 Allocations to depreciation of computer networks

6839 Allocations to depreciation of other buildings

684 Allocations for depreciation of equipment and furniture

6841 Allocations for depreciation of furniture and equipment for housing and offices

6842 Allocations for depreciation of office IT equipment

6843 Allocations for depreciation of transport equipment

6844 Allocations to depreciation of technical machinery and equipment

6845 Allocations for depreciation of valuables - Collections - works of art

6846 Allocations to depreciation of livestock

6847 Allocations for depreciation of strategic or emergency stocks

6849 Allocations to depreciation of other equipment and furniture

685 Allocations to depreciation of armed forces equipment

6851 Allocations for depreciation of military bases

6852 Allocations for depreciation of military works and infrastructure

6853 Allocations for depreciation of military furniture, equipment and machinery

6859 Allocations to depreciation of other equipment of the armed forces

686 Allocations for depreciation of police equipment

6861 Allocations for depreciation of police works and infrastructure

6862 Allocations for depreciation of police furniture, equipment and materials

6869 Allocations to depreciation of other police equipment

69 ALLOCATIONS TO PROVISIONS

691 Allocations to provisions for depreciation of fixed assets

6911 Allocations to provisions for impairment of intangible assets

6912 Allocations to provisions for depreciation of non-produced fixed assets

6913 Allocations to provisions for depreciation of acquisitions, construction and major repairs of buildings

6914 Allocations to provisions for depreciation of equipment and furniture

6915 Allocations to provisions for depreciation of equipment for the armed forces, police and similar administrations

6916 Allocations to provisions for impairment of equity investments, related receivables and guarantees

6917 Allocations to provisions for impairment of loans and advances

6919 Allocations to provisions for depreciation of other fixed assets

692 Allocations to provisions for inventory impairment

6921 Allocations to provisions for depreciation of current consumption inventories

6922 Allocations to provisions for depreciation of raw materials inventories

6923 Allocations to provisions for depreciation of inventories for other supplies

6924 Allocations to provisions for impairment of inventories of work in progress

6925 Allocations to provisions for impairment of inventories of finished products

6929 Allocations to provisions for impairment of other inventories

693 Allocations to provisions for impairment of current assets receivables

6931 Allocations to provisions for impairment of tax receivables

69311 Allocations to provisions for impairment of tax receivables - Taxes

69312 Allocations to provisions for depreciation of tax receivables - Customs

6932 Allocations to provisions for impairment of non-tax receivables

69321 Allocations to provisions for depreciation of State receivables

69322 Allocations to provisions for impairment of utility receivables

6933 Allocations to provisions for impairment of receivables on asset disposals

6939 Allocations to provisions for impairment of other current assets receivables

694 - Allocations to provisions for impairment of marketable securities

6941 Allocations to provisions for impairment of shares

6942 Allocations to provisions for impairment of bonds

6943 Allocations to provisions for impairment of savings bonds

6949 Allocations to provisions for impairment of other investment

securities

695 - Allocations to provisions for depreciation - trade accounts payable

6951 Allocations to provisions for depreciation - trade payables, accounts payable

6952 Allocations to provisions for depreciation - investment suppliers

6953 Allocations to provisions for depreciation - trade payables, accounts payable, notes payable

6954 Allocations to provisions for depreciation - trade payables, accounts payable, invoices not received

6955 Allocations to provisions for depreciation - trade payables, receivables

6959 Allocations to provisions for depreciation - other suppliers

696 - Allocations to provisions for risks and expenses

6961 Allocations to provisions for operating risks related to the Public Private Partnership

6962 Allocations to provisions for investment risks related to the Public Private Partnership

6963 Allocations to provisions for pensions

6964 Allocations to provisions for disputes

6965 Allocations to provisions for charges to be spread over several financial years

6966 Allocations to provisions for foreign exchange losses

6969 Allocations to provisions for other risks and charges

CLASS 7

INCOME ACCOUNTS

MAIN ACCOUNTS

70 SALES OF PRODUCTS AND SERVICES
71 TAX REVENUES
72 NON-TAX REVENUES
73 TRANSFERS RECEIVED
74 DONATIONS AND LEGACIES
75 EXTRAORDINARY INCOME
77 FINANCIAL INCOME
78 EXPENSE TRANSFER
79 REVERSALS OF PROVISIONS

MAIN SUBDIVISIONS

70 SALES OF PRODUCTS AND SERVICES

701 Product sales
7011 Sale of finished products
7012 Sale of goods in progress
7013 Sale of intermediate products
7014 Sale of residual products
7015 Sale of gold
7019 Belly of other products

702 Sales of services
7021 Provision of agricultural services
7022 Provision of fisheries and animal services
7023 Provision of mining services
7024 Scientific and technological services
7025 Provision of health services
7029 Other services provided

703 Change in product inventories
7031 Change in stocks of finished products
7032 Change in inventories of work in progress
7033 Change in stocks of intermediate products
7034 Change in residual product inventories
7035 Change in gold stocks
7039 Change in inventories of other products

71 TAX REVENUES

711 Income, income and capital gains taxes
7111 Personal income tax (excluding wages and salaries)
71111 Tax on industrial, craft and commercial profits
71112 Non-commercial income tax
71113 Property income tax
71114 Farm Income Tax
71115 Tax on income from movable capital
71116 Tax on non-commercial income
71119 Other personal income taxes
7112 Corporate income tax
71121 Oil company income tax
71122 Income tax on profits of non-oil companies
7113 Income tax for persons domiciled outside Cameroon - (Special Income Tax)
7114 Tax on capital gains and gains on disposals
7115 Property tax
71151 Arms tax
71159 Other property taxes

7116 Tax on transfers and transactions

71161 Registration fee on transfers by death

71162 Registration duty on inter vivos transfers free of charge

71163 Registration fee on securities transactions

71164 Registration fee on real estate transactions

71165 Registration fee on public order

71166 Special corporate tax

71169 Rights on other transfers and transactions

712 Taxes on salaries and other remuneration paid

7121 Taxes on wages and salaries

713 Wealth taxes

7131 Capital gains on the sale of buildings

7139 Other wealth taxes

714 Domestic taxes and duties on goods and services

7140 Axle tax

7141 Value added tax

71411 Value added tax (Taxes)

71412 Value added tax (Customs)

7142 Specified products tax and excise duties

71421 Specified Products Tax and Excise Duties-Taxes

71422 Specified Products Tax and Excise Duties-Customs

71423 Special excise duty on waste disposal - State share

7143 Stamp and registration duties

71430 Stamp duties on national identity cards, residence cards and resident cards

71431 Registration on minutes, patents, originals and declarations

71432 Dimensional and graduated stamps

71433 Stamp duties on advertising - State share

71434 Passport issuance stamps and let pass

71435 Stamps on bills of lading and contracts of carriage

71436 Airport stamps

71437 Automobile stamp duty

71438 Stamp duties on hunting permits and licences

71439 Other stamp and registration duties

7144 Tax on specified services

7145 Tax on the right to engage in a professional activity

71450 Annual forestry royalty

71451 Fishing rights

71452 Rights to Incorporation and Merger of Companies

71453 Collection fees for precious substances

71454 Surface royalties on mining activities

71455 Animal production exploitation rights

71456 Fixed rights to grant, renew or transfer mining titles

71459 Other taxes on the right to engage in a professional activity

7146 Tax on insurance contracts

7147 Special tax on petroleum products

7148 Tobacco and manufactured goods stickers

7149 Other domestic taxes and duties on goods and services

715 Taxes on foreign trade and international transactions

7151 Import Duties and Taxes
 71511 Withholding tax on imports
 71512 Customs duties and taxes on white petroleum products
 71513 Computer import duty
 71514 Import health and veterinary inspection fee
 7151515 Meat circulation tax
 71516 Customs import duties
 71517 Customs fines (State share)
 71519 Other budgetary taxes on foreign trade
 7152 Export duties and taxes and other taxes on international trade
 71521 Single exit fee on non-wood goods
 71522 Single exit fee on timber
 71523 Forest Products Export Surtax
 71524 Inspection fee for health and veterinary services on export
 71525 IT Fees - Customs
 71526 Health and veterinary inspection fee on international transit
 71529 Other export taxes
 7159 Other taxes on foreign trade and international transactions

 716 Other taxes on goods and services
 7160 Collection fee for hides and skins
 7161 Slaughter tax
 7162 Quarrying and water production tax
 7163 Ad valorem tax on mining revenues
 7164 Special tax on petroleum products
 7165 Tourist tax - State share
 7166 Meat circulation tax

7167 Health and veterinary inspection fee
 7168 Wood conditioning tax
 7169 Other taxes not classified

 719 Other tax revenues
 7191 Other tax revenues

72 NON-TAX REVENUES

721 Business and non-interest income
 7211 Forest royalties
 7212 Oil royalties
 7213 Mining royalties
 7214 Dividends
 7215 State fees
 72151 Fees for the issuance of cadastral surveys
 72152 Rights to topographical and cadastral works
 72153 Income from rented public buildings
 72154 Income from housing occupied by civil servants and public servants
 72155 Land rentals
 72159 Other domain revenues
 7219 Other property income other than interest

 722 Fees and administrative expenses
 7221 Fees and administrative expenses A
 72211 Visa fees
 72212 Costs of issuing judicial and extra-judicial documents
 72213 File preparation costs
 72214 Contributions to tuition fees
 72215 Examination and competition fees

72216 Transfer fees
 72217 Import declarations
 72219 Other fees and administrative expenses A
 7222 Fees and administrative expenses B
 72221 Medical and legal certificates
 72222 Taxpayer card fees
 72223 Rights to court decisions
 72224 Passport and pass fees
 72225 Costs of issuing national identity and residence cards
 72226 Phytosanitary approval fees
 72227 Deductions from the remuneration of ministerial officers
 72228 Registration in the Trade Register
 72229 Other fees and administrative expenses B

 723 Fines, penalties and fines
 7231 Fines for traffic violations
 7232 Fines for foreign exchange violations
 7233 Fines for breach of public procurement regulations
 7234 Criminal fines, legal costs and expenses in respect of damage to public property
 7235 Fines for establishments classified as dangerous, unhealthy or inconvenient
 7236 Fines for metrological controls
 7237 Fines for phytosanitary controls
 7238 Civil fines
 7239 Other fines

 725 Social security contributions
 7251 Pension contributions
 7259 Other social security contributions

726 Voluntary transfers other than donations
 7261 Current transfers
 7262 Capital transfers (or projects)
 7269 Other voluntary transfers other than grants

 729 Other non-tax revenues
 7291 Ancillary sale of goods A
 72911 Sale of cartridges
 72912 Sale of farm products
 72913 Sale of geological maps
 72914 Vaccinations
 72915 Interventions in veterinary clinics
 72916 Aerial photography
 72917 Accommodation expenses in MINDEF reception centres
 72919 Other incidental sales of goods A
 7292 Incidental sale of goods B
 72921 Revenue relating to gold
 72922 Revenue from the sale of petroleum products
 72923 Drilling revenues
 72924 Auction sale of wildlife products
 72925 Costs of transferring badges and medals
 72926 Proceeds from the sale of items manufactured by vocational training units
 72929 Other incidental sales of goods B
 7293 Sale of services A
 72931 Revenue from the administrative garage
 72932 Approvals for tourist and hotel activities
 72933 Approvals of telecommunications activities

72934 Use of criminal labour
72935 Visits to museums,
exhibitions, historical sites and
monuments
72936 Income from stadiums and
sports events
72937 Revenues from shows and
cultural events
72938 Income from youth and
animation centres
72939 Other sales of services A
7294 Sale of services B
72941 Hospitalizations
72942 Consultations
72943 Deliveries
72944 Morgue
72945 Health cost recovery
72946 Toll gate revenue
72947 Weighing revenues
72948 Technical visits
72949 Other sales of services B

73 TRANSFERS RECEIVED FROM OTHER PUBLIC BUDGETS

732 Transfers received from
supplementary budgets and special
accounts of the Treasury
7321 Transfers received from related
budgets
7322 Transfers received from special
accounts in the Treasury

739 Other transfers received from
other public budgets
7391 Transfers received from
Decentralized Territorial
Communities
7392 Transfers received from public
institutions

7399 Other transfers received from
other public budgets

74 GRANTS AND BEQUESTS

741 Donations from international
institutions
7411 Current grants received from
the Multilateral Debt Relief Initiative
(MDRI)
7412 Capital grants (or projects)
7413 Competition funds
7419 Other current donations from
international institutions

742 Donations from foreign
governments
7421 Current donations received
from the Heavily Indebted Poor
Countries Initiative (HIPC)
7422 Capital grants (or projects)
7423 Competition funds
7429 Other current donations from
foreign governments

744 Domestic donations received
other than from public budgets
7441 Current donations
7442 Capital grants (or projects)
7443 Contingency funds
7449 Other domestic donations
other than from public budgets

749 Other donations and bequests
7491 Other donations and legacies

**75 EXTRAORDINARY
INCOME**

752 Refunds to the Treasury of
amounts unduly paid

7521 Refunds to the Treasury of sums unduly paid to suppliers (operating)

7522 Refunds to the Treasury of sums unduly paid to investment suppliers

7523 Refunds to the Treasury of sums unduly paid to employees and pensioners

7524 Refunds to the Treasury of sums unduly paid to public entities

7529 Other refunds to the Treasury of sums unduly paid

753 Refunds of surpluses from other public budgets and similar

7531 Repayment of surpluses from ancillary budgets

7532 Transfer of surpluses from the Special Treasury Accounts

7533 Repayment of surpluses from organizations benefiting from parafiscal levies

7534 Repayment of surplus transferred revenue

7539 Other surplus repayments

754 Proceeds from disposals of fixed assets

7541 Proceeds from the sale of intangible assets

7542 Proceeds from disposals of non-produced fixed assets

7543 Proceeds from the sale of property, plant and equipment

7544 Proceeds from the sale of financial fixed assets

7545 Proceeds from the sale of equipment of the armed forces, police and similar administrations

7549 Other income from the sale of fixed assets

759 Other extraordinary income

7591 Receipts on payment vouchers returned unpaid

7599 Other extraordinary income

76 CAPITALIZED PRODUCTION

761 Capitalized production - Intangible assets

7611 Fixed assets production - Research and development costs

7612 Capitalized production - Patents, trademarks, copyrights

7613 Capitalized production - Software/software packages

7614 Capitalized production - Business operating rights

7619 Capitalized production - Other intangible assets

762 Capitalized production - Tangible fixed assets

7621 Fixed assets production - Buildings

7622 Capitalized production - Works and infrastructure

7623 Capitalized production - IT networks

7624 Fixed assets production - Equipment and furniture

7625 Capitalized production - Equipment of the armed forces, police and similar administrations

7628 Capitalized production - livestock

7629 Capitalized production - Other tangible fixed assets

77 FINANCIAL INCOME

771 Interest on loans and advances
7711 Interest on loans and advances to governments
7712 Interest on loans and advances to non-financial government business enterprises
7713 Interest on loans and advances to financial institutions
7714 Interest on loans and advances abroad
7715 Interest on retroceded loans
7719 Interest on other loans and advances

772 Interest on term deposits
7721 Interest on deposits with public financial institutions
7722 Interest on deposits with private financial institutions within
7723 Interest on deposits with external financial institutions
7729 Other interest on term deposits

774 Interest on marketable securities
7741 Interest on obligations
7749 Other interest on marketable securities

775 Holding gains on financial assets
7751 Shareholding gains - dividends
7759 Other holding gains on financial assets

776 Foreign exchange gains
7761 Foreign exchange gains on cash movements
7762 Foreign exchange gains on payment of wages

7763 Foreign exchange gains on payment of scholarships abroad
7764 Foreign exchange gains on foreign transactions
7769 Other foreign exchange gains

779 Other financial income
7791 Other financial income

78 EXPENDITURE TRANSFER

781 Transfer of expenses - Purchases of goods
7811 Expense Transfer - Materials, Equipment and Supplies
7812 Charge Transfer - Water, Electricity, Gas and Other Energy Sources
7813 Transfer of expenses - Specific equipment and supplies
7819 Transfer of expenses - Other purchases of goods

782 Expense transfer - Purchases of services
7821 Transfer of expenses - Transportation and mission expenses
7822 Transfer of expenses - Rent
7823 Expense Transfer - Fees and Studies
7824 Transfer of charges - Care and maintenance
7825 Transfer of expenses - Insurance
7826 Transfer of expenses - communication
7827 Transfer of expenses - Staff training costs
7829 Transfer of expenses - Other service acquisitions

783 Transfer of charges on tax reductions
7831 Transfer of charges on tax reductions and taxes
7832 Transfer of charges on customs duty reductions
7839 Transfer of expenses on other tax reductions

784 Transfer of expenses on subsidies
7841 Transfer of charges on subsidies to private companies
7842 Transfer of expenses on subsidies to public companies
7843 Transfer of expenses on grants to financial institutions
7849 Transfer of grant expenses to other categories of beneficiaries

785 Transfer of expenses on transfers
7851 Transfer of charges on transfers to national public institutions
7852 Transfer of charges on transfers to Decentralized Territorial Communities
7853 Transfer of expenses on transfers to other general government
7854 Transfer of expenses on transfers to non-profit institutions
7855 Transfer of expenses on transfers to households
7856 Transfer of charges on transfers to supra national authorities and international organizations
7859 Transfer of expenses on transfers to other categories of beneficiaries

786 Transfer of personnel expenses
7861 Transfer of expenses on salaries and wages
7862 Transfer of expenses on premiums and allowances
7863 Transfer of expenses on benefits in kind to employees
7864 Transfer of expenses on bonuses, gratuities and other indemnities excluding pay
7865 Transfer of charges on social benefits
7869 Other transfers of personnel expenses

787 Transfer of expenses on interest and financial expenses
7871 Transfer of expenses on interest and debt financial costs
7872 Transfer of expenses on losses on disposals of investment securities
7873 Transfer of expenses on exchange losses
7879 Transfer of expenses on other interest and financial expenses

789 Other expense transfers
7891 Other expense transfers

79 REVERSALS OF PROVISIONS

791 Reversals of provisions for impairment of fixed assets
7911 Reversals of provisions for impairment of intangible assets
7912 Reversals of provisions for depreciation of non-produced fixed assets
7913 Reversals of provisions for impairment of acquisitions, construction and major repairs of buildings

7914 Reversals of provisions for depreciation of equipment and furniture

7915 Reversals of provisions for depreciation of equipment for the armed forces, police and similar administrations

7916 Reversals of provisions for impairment of investments, related receivables and guarantees

7917 Reversals of provisions for impairment of loans and advances

7919 Reversals of provisions for impairment of other fixed assets

792 Reversals of provisions for inventory write-downs

7921 Reversals of provisions for impairment of current consumption inventories

7922 Reversals of provisions for impairment of inventories

7923 Reversals of provisions for impairment of raw materials inventories

7924 Reversals of provisions for impairment of inventories of work in progress

7925 Reversals of provisions for impairment of finished goods inventories

7926 Reversals of provisions for impairment of residual product inventories

7927 Reversals of provisions for impairment of inventories from other supplies

7929 Reversals of provisions for impairment of other inventories

793 Reversals of provisions for impairment of current assets receivables

7931 Reversals of provisions for impairment of tax receivables

7932 Reversals of provisions for impairment of non-tax receivables

7934 Reversals of provisions for impairment of receivables on asset disposals

7939 Reversals of provisions for impairment of other receivables from current assets

794 Reversals of provisions for impairment of marketable securities

7941 Reversals of provisions for impairment of shares

7942 Reversals of provisions for impairment of bonds

7943 Reversals of provisions for impairment of savings bonds

7949 Reversals of provisions for impairment of other investment securities

795 Reversals of provisions for depreciation - trade accounts payable

7951 Reversals of provisions for depreciation - trade payables, accounts payable

7952 Reversals of provisions for depreciation - investment suppliers

7953 Reversals of provisions for impairment - trade payables, accounts payable, notes payable

7954 Reversals of provisions for depreciation - trade payables, accounts payable, invoices not received

7955 Reversals of provisions for depreciation - trade payables, receivables

7959 Reversals of provisions for depreciation - other suppliers

796 Reversal of provisions for risks and charges

7961 Reversal of provisions for operating risks related to the Public-Private Partnership

7962 Reversal of provisions for investment risks related to Public-Private Partnership

7963 Reversal of pension provisions

7964 Reversal of provisions for disputes

7965 Reversal of provisions for charges to be spread over several financial years

7966 Reversal of provisions for foreign exchange losses

7969 Reversal of provisions for other risks and expenses

CLASS 8 OFF-BALANCE SHEET COMMITMENTS KEY ACCOUNTS

80 COMMITMENTS OBTAINED OR GRANTED BY THE STATE

81 COUNTERPART TO THE STATE'S COMMITMENTS

MAIN SUBDIVISIONS 80 COMMITMENTS OBTAINED OR GRANTED BY THE STATE

801 Commitments obtained by the State

8011 Borrowings obtained by the State

8012 Donations received by the State

8019 Other commitments received

805 Commitments granted by the State

8051 Debt guaranteed by the State

8052 Guarantees linked to missions in the public interest

8053 Liability guarantees

8054 Financial commitments - co-financing

8055 Budgetary commitments

8056 Forward financial instruments

8057 Pension and other employee benefits liabilities

8059 Other commitments given

81 COUNTERPART TO THE STATE'S COMMITMENTS

811 Counterpart to commitments obtained by the State

8111 Counterpart of loans obtained by the State

8112 Consideration for donations received by the State

8119 Counterpart to other commitments received

815 Counterpart to commitments granted by the State

8151 Counterpart of debt guaranteed by the State

8152 Counterpart to guarantees linked to missions in the public interest

8153 Counterpart to liability guarantees

8154 Counterpart to financial commitments - co-financing

8155 Counterpart to budgetary commitments

8156 Counterpart of forward financial instruments

8157 Consideration for pension and other employee benefits

8159 Counterpart to other commitments given