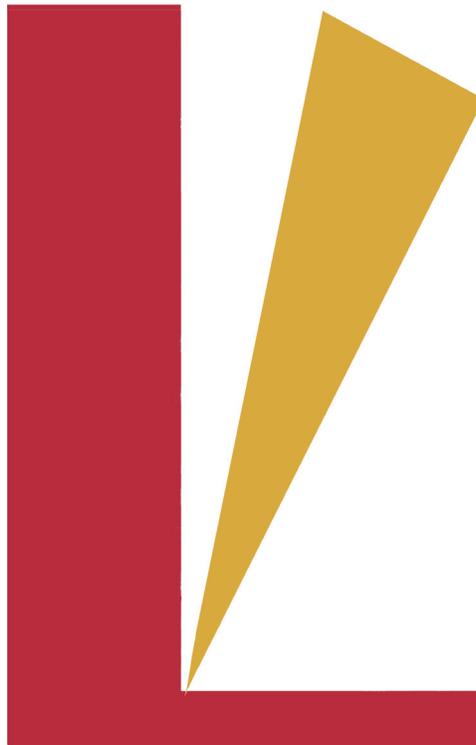


Implementing Reforms in Public Sector Accounting

Susana Jorge
Editor



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ACCRUAL-BASED ACCOUNTING WITHIN THE MALAGASY URBAN MUNICIPALITIES

Introduction

Accrual accounting in the public sector has attracted significant interest of researchers in the past decade. It emerged from the idea that one of the ways leading to rationale public management is the adoption of the private sector management model (Pallot, 2001; Ezzamel *et al.*, 2004, 2005; Wynne, 2005). Then, the accrual based accounting becomes more accepted within public entities and cash based models become more disused (Lande, 2006; Wynne, 2005).

Before the emergence of the accrual based model, the criterion of a good public management was the budgetary conformity. According to this formula, the cash receipts and the cash disbursements were the main basis of evaluation. The cash information – cash accounting and cash budgeting – were an important reference in monitoring financial decisions.

Since 1990, the situation has changed: in order to evaluate the costs of public goods and services, to evaluate political managers' performance, to reduce corruption or to prevent crises, the users required more transparent and more pertinent financial information as assets, liabilities, net profit and depreciation. This is, for example, the case of New Zealand government. In other respects, some governments such as France, Spain or the United Kingdom are motivated to engage an accounting change in order to give an image of modernisation (Lande, 2006). Other governments, such as Egypt, Algeria (Merrouche *et al.*, 2005; Ouda, 2006) or Madagascar are compelled to change the accounting practice in order to assure the credibility towards the international donors. This paper is organized in five sections. The next section exposes the difficulties of this study, the second section lays out Lüder's contingency model, the third section shows the methodology and the fourth section discusses the study findings. The conclusion of this study is presented in the last section.

1. Distortion between normative referential and accounting practice

Accrual accounting was instituted gradually from the year 2000 onwards. The first accounting reform took place in 2000. At the end of this reform, the Chart of Accounts for Government Operations 2000 (PCOP 2000) was elaborated and the moderate accounting basis was recommended to the large Malagasy municipalities. However, it is important to note that this accounting reform is unknown to most of the related parties (CSC 2003). Without having been applied by the municipalities, the PCOP 2000 was abolished and has been replaced by the PCOP 2006 (CSC 2003). According to this second reform, the full accrual accounting is recommended to the large municipalities. This accounting reform was supported by the organic law (LOLF 2004), promulgated by ministerial decrees (2005-210 of April 2005 for the Chart of Accounts) and orders (6458/2005 of June 2005 for the application guide). In spite of these official enactments, this new accounting arrangement is, until 2007, unknown to Malagasy mains reformers, such as the municipalities, the officials in the Ministry of Finance and the Ministry of Decentralisation. The problematic issue studied in this paper derives from this observation and is formulated as follows: Why is the accrual accounting still unknown to Malagasy municipalities in spite of its official enactment in 2004?

2. Lüder's contingency model

In the beginning of the 1990s, Lüder developed a contingency model to explain the reasons why some governments succeed in implementing accounting reform whereas others failed. In order to bring a further clarification, Lüder's contingency model refers to stimuli, the key actors, the institutional organisation and the implementation strategy as variables of the success and failure of the implementation of the accounting change (see Annex 1).

2.1. The stimuli

Stimuli are essentially events which are the precondition of the reform decision. These events are not discrete: they are supported by the media or nourish the collective debates as being academic and political (Lüder, 1992, 2000 and 2004; Christensen, 2001). The stimuli affect the top promoters, such as politicians or officials. According to Lüder (1992, 2000 and 2002) and Chan (2006), they may have resulted from the international convergence towards accounting harmonisation, the international move to NPM, the financial crisis or the donors' conditionality.

2.2. The reformers

The stimuli mobilise the key promoters, which may be the politicians, the state officials, the technician implicated in the reform process, the epistemic community and the information users (Lüder, 1992):

- the political influence has an important weight in sustaining and validating the reform decision;

- the agents technically implicated in the reform process are the regulation authority, the governmental authority and the accounting professional body; they are in charge of elaborating the normative referential;
- the epistemic community is in charge of the reflection to the reform concept;
- the information users exercise influence on the other reformers.

2.3. The institutional organisation

According to Lüder, the success or the failure of the accounting reform depends also on the institutional organisation, such as the state structure, the culture or the public function. On the basis of this assertion, Lüder (1992) proposes that the implementation of accounting innovation is more successful in the context of the domination of the professional accountants than in the context of the bureaucrat monopolisation. Other authors, such as Torres and Pina (2003) argue that the integration of accrual accounting is more difficult in the context of bureaucratic structures than in the context of decentralised structures.

2.4. The implementation strategy

The strategy of implementing accounting innovation is also important because of its nature, in facilitating or hindering the implementation process. According to Lande (2006), the implementation of a central reform guide is more successful than the disparate implementation. And according to Lüder (1992), the authoritative implementation is less successful than participative implementation.

As shown in Table 1, Lüder's contingency model is used by many researchers working in the field of accounting reform in the public sector.

Table 1 – A synopsis of recent studies based on Lüder's contingency model

Authors	Contingency variable	Period
El-Batanoni and Jones	Stimuli, key actors and implementation barriers	1996
Likierman		1996
Montesinos and Bargues		1996
Pallot		1996
Khumawala		1997
Monsen and Nasi		1998
Yamamoto		1999
Godfrey <i>et al.</i>		1996-2001
Lüder	Stimuli, key actors, strategy, institutional organisation, implementation barriers	1990-2004
Jaruga and Nowak	Stimuli, key actors, strategy and institutional organisation	1996
Lande		2004
Ouda		2003-2006
Godfrey <i>et al.</i>		1996-1999-2001-CIGAR 2005

Authors	Contingency variable	Period
Pollit and Bouckaert	Socio-economic context, political system, stimuli, key actors, administrative structure	2000 CIGAR 2005
Christensen Marwata <i>et al.</i>	Key actors	2002
Chan	Key actors and institutional organisation	1995-1999- 2006
Manzurul	Culture	CIGAR 2005

3. Methodology

According to Lüder's contingency model, the implementation of an accounting reform is a long process, beginning with the motivations of the main promoters and ending with the success or the failure of the accounting reform. In this study, we are not interested in the full process of reform as proposed by Lüder. We will only focus on the reasons why the new accounting arrangement has not been recognised after promoters in the central government were motivated to adopt it after it has been promulgated by successive laws and decrees since 2004. Then, in this study, we integrate a part of Lüder's model, specifically the effects of the actors' behaviour and the accounting organisation in the implementation of accounting change in Malagasy municipalities.

To bring further clarification to our problem, we have adopted the qualitative approach. As determined by this approach, we have collected some opinions and compared the different opinions with political discourses and different official documents (laws, decrees and reports). In this study, we have interviewed two categories of persons related to the public sector accounting change: the central government's actors and the municipalities' actors.

3.1. The central government's interlocutors

As shown in the following tables (Tables 2 to 5) we have collected opinions from four categories of interlocutors from 2004 to 2006. They are actors in:

- the Ministry of Finance (MEFB), they have participated in the development of the new Chart of Accounts within the CSC¹ (national council of accounting harmonisation);
- the Ministry of Decentralisation (MDAT);
- the Ministry of Interior and Administrative Reform (MIRA);
- the body of certified accountants (OECFM)².

¹ CSC: Conseil Supérieur de la Comptabilité - national council of accounting harmonisation.

² OECFM : Ordre des Expert Comptable et Financiers de Madagascar (certified accountant association).

Table 2 – The technical promoters of the new Chart of Accounts recommending the accrual accounting in the CSC

Function	Number	Entity represented	Interviewing period	Interview's objectives
Certified Accountant working within the CSC	1	OECFM	March 2004 September 2006	- Interactions with the other CSC members at the time of the development of the new chart of accounts (PCOP 2006).
Civil servant within the CSC	4	MEFB-DCP*	February 2004 November 2005 June 2006	- Perception of accrual accounting diffusion and its applicability at the level of municipalities - Interactions with the other MEFB civil servants at the time of diffusion and implementation of accrual accounting in the municipalities
Total	5			

* *Direction de la Comptabilité Publique* (Public Accounting Division).

At this stage of analysis, we have compared the opinions of technical promoters with that of other civil servants. This comparison is important because it allows us to know how these actors are interacting and how they are implicated in the implementation of the new accounting arrangement in all levels of State structure.

Table 3 – Civil servant supporters in the MEFB

Function	Number	Period	Interview's objectives
State inspector	1	June 2006 November 2004	- Appreciation of accrual accounting applicability in the municipalities
Manager of information system division	1	September 2006	- Legal disposition of the accrual accounting implementation
Manager of public accounting division	1	September 2006	- Interactions with the CSC, OECFM, the department of information systems at the time of the accrual implementation
Agent in the division of public accounting	1	January 2007	- the diffusion mode of the accrual accounting concept to the municipalities
Total	4		

To ensure better coherence in the implementation approach, other civil servants in the other ministries, such as the MDAT and the MIRA, have to be implicated. Because of their financial control responsibilities, they are in direct contact with the municipalities. So they can assure and facilitate the diffusion of the new accounting arrangement to the municipalities.

Table 4 – Civil servants within other ministries: MDAT and MIRA

Function	No.	Period	Entity	Object of interviews
Manager of the municipalities' financial support division	1	March 2006	MDAT	<ul style="list-style-type: none"> - the department's responsibility - Interaction with the MEFB and/or the CSC in the implementation of the accrual accounting in the municipalities - the administrative disposition taken at the level of the ministry and the department in order to implement the accrual accounting in the municipalities
Agent of the training division	1	November 2004 March 2006		
Responsible entity in the follow-up and assessment division	1	November 2004 March 2006		
Manager of information system division	1	June 2005	MIRA	<ul style="list-style-type: none"> - the nature, extent and content of the accounting training administered to the municipalities - Perception of the applicability of the accrual accounting in the municipalities - the extent and the nature of financial control exercised within the municipalities
Total	4			

The interview's results are finally compared with those held with the other stakeholders, such as the OECFM or other civil servants within the MEFB, as shown in the following table.

Table 5 – Other stakeholders

Function	No.	Period	Entity	Object of interviews
Accountant working the CSC	1	Feb 2004 August 2006	CSC and OECFM	<ul style="list-style-type: none"> - Perception of the current practice of public accounting - Perception of the adoption of accounting applicability by the municipalities - Diffusion plan of the PCOP 2006 within the Malagasy public sector
Civil servant representing the MEFB within the CSC	1	August 2006	CSC and MEFB	
OECFM Vice-President	1	Sept 2006	OECFM	
OECFM President	1	Sept 2006	CSC and OECFM	
Financial magistrate within MEFB	1	Sept 2006	MEFB	
Second General Manager within the INSTAT	1	August 2006	MEFB	
Councillor within the MEFB	1	Sept 2006	MEFB	
Total	7			

3.2. The municipalities' interlocutors

In order to obtain coherent information, we have collected some opinions from responsible entities within the municipalities. Between 2005 and 2006, we interviewed fifty-two interlocutors, as shown in the Table 6³.

Table 6 – Municipality interlocutors

Function	No.	Object of interviews
Mayor	23	- Quality of financial information - Implementation of accrual accounting
CS	2	
MA	18	
FAM	3	
MC	1	
Public accountant	2	
Councillors	3	
Total	52	

List of abbreviations - CS: Chief of Staff; MA: Municipality Accountant; FAM: Financial and Administrative Manager; MC: Management Controller; PA: Public Accountant; Counc: Councillor.

4. Findings

From these interviews we have found that the one major obstacle holding back the implementation of accrual accounting in the municipalities is the failure of the diffusion mechanism. This failure is a matter of the promoter's actions and the public accounting organisation.

4.1. The effects of interaction between the promoters on the diffusion of accrual accounting in the municipalities

The interactions between promoters fail because:

- there is a lack of synergy between civil servants and certified accountants within the CSC at the moment of conception of the normative referential and at the moment of its implementation;
- there is a lack of political commitment at the level of the central government.

4.1.1. The lack of synergy between certified accountants and civil servants

In order to converge to the international accounting harmonisation, a new normative referential, the PCOP 2006, was established in place of the old one, the PCOP 2000. It is designed on the basis of the private entity accounting rules and it recommends

³ Further details on the municipalities visited are presented in Annex 2.

the adoption of full accrual accounting to all public large entities. The design of this new Chart of Accounts was undertaken, at the beginning of 2003, by the Ministry of Finance (MEFB) through the CSC (national body of accounting harmonisation). Within the CSC, the working group which is in charge of this mission is formed by one certified accountant, member of the OECFM, and seven civil servants, representing the MEFB and the MDAT, as displayed in Table 7.

Table 7 – Member of the working group

Group members	Entity	Attributions
Accountant	OECFM	Group's framer
Civil servant	Division of public treasury	Group's line chief
Civil servant	Division of public accounting	Technical concept
Civil servant	Division of public accounting	Technical concept
Civil servant	Division of public accounting	Technical concept
Civil servant	Court of Auditors	Technical concept
Civil servant	MDAT	Technical concept
Civil servant	CAE*	Technical concept

* CAE: *Communauté d'Aide Extérieur* (Community of External Support)

As shown in this table, the accountant is the group's framer; he ensures that the group's work conforms to international accounting standards. The other members ensure the concept of the new normative referential.

As symbolic as it may appear, the certified accountants' actions are more meaningful than those of the civil servants at the moment of the concept of the new chart of accounts. The members of the working group we have interviewed agree that it has resulted from the works of other certified accountants acting discreetly. These works are based on the private sector's normative referential, the PCG 2005. It is important to note that the latter is the root of all sector charts of accounts and it is designed according to the IAS - IFRS. In practice, the civil servants have no role in the elaboration of the normative referential. Therefore, some of them learnt about it only after its official enactment, at the beginning of 2005, as shown in Table 8.

Table 8 – How members are involved at the PCOP 2006 concept stage

Participation in the concept of PCOP 2006	No.	Accountant	Civil servants
Learning about content of the new chart of accounts during its conception	2	1	1
Learning about the content of the new chart of accounts after its official enactment	6	0	6
Total	8	1	7

The effect of this lack of dialogue within the CSC working group is the development of a Chart of Accounts which is not understood by its own creators. On the one hand, without knowing the public sector specificity the certified accountants established the new chart of accounts. They have also based their works on the rules of the private sector accounting. On the other hand, without understanding the accrual accounting concept

and its stakes, the civil servants are in charge of implementing it in all levels of the State structure. Thus, it is logical if the latter seem to have some difficulties in diffusing and convincing their colleagues, at all government levels, to adopt such arrangement.

4.1.2. The lack of political will at the level of central government

Considering that Madagascar has a bureaucratic system centralised in the presidency level (World Bank 2005), it is logical that reforms affecting the state are legitimated and endorsed by the political managers in the central government. These political managers may be the president himself or the ministers. According to the semi-guided interviews with the civil servants within the MEFB and the other stakeholders, we can advance that the lack of political commitment is the major reason hindering the diffusion and the implementation of accrual accounting in the municipalities.

Since its elaboration and until now, from 2003 to 2007, no political discourses have been presented and no political interests were manifested in the sense of modernizing the public accounting or in the sense of benefits gained from the accrual accounting in the public sector. That is the reason why some politicians, such as the MEFB minister and the MEFB chief of staff, were indifferent to the implementation of such reform in the municipalities. Therefore, some officials within the MEFB argue that such innovation is not applicable within the municipalities and others argue that it depends on political will. These arguments are summarised in Table 9.

Table 9 – Assessment of the implementation of accrual accounting by the municipalities

Title	No.	Category	Implementation of accrual accounting by the municipalities
Minister of MEFB	1	Politician	Indifferent
Chief of Staff of the MEFB	1	Politician	Indifferent
Official in charge of public expenditure in the CSC	1	Civil servant	Indifferent
Financial Magistrate	1	Civil servant	Indifferent
Manager of IS division in the MEFB	1	Civil servant	Indifferent
Finance inspector	2	Civil servant	Not applicable
Chief of ACCT department in the MEFB*	1	Civil servant	Not applicable
Second General Manager of the INSTAT** in the MEFB	1	Civil servant	Not applicable
Public accountant in the Treasury	1	Civil servant	Not applicable
Manager of public accounting division in the MEFB	1	Civil servant	Not applicable
Agent in the public accounting division in the MEFB	2	Civil servant	Applicable with political will
Line Chief of PCOP 2006 working group in the CSC	1	Civil servant	Applicable with political will
Total	14		

* ACCT: *Agence Comptable Central du Trésor* (Treasury Central Accounting Agency)

** INSTAT: *Institut National de la Statistique* (National Institute of Statistics)

Since key actors in the central government are not implicated, no more information is going to be diffused and the municipality actors, which have a habit of aligning their politics with those of the central government, are automatically uninterested. Moreover, contrary to other programs, such as the struggle against AIDS and malaria or the institution of new laws regulating the ADN test or even the implementation of new agricultural techniques, which benefit political discourses, the implementation of accrual accounting is not included in the national priorities. Then, it is not included in national programs and it remains not advocated in the DSRP⁴ (2005, 2006) or in the MAP⁵ (2007). So it does not appear in any reform programs financed by the international institutions such as the World Bank and/or the European Union. These are the reasons why among the 52 municipality interlocutors we have interviewed, 69% are satisfied with the quality of financial information obtained by using the cash model. 71% feel that they are able to manage the municipalities' affairs with this system, so they are not motivated to change the accounting practice (Tables 10 to 12). The argument they have advanced is that such innovation is not described as fundamental by the central government's politicians.

Table 10 – Assessment of the quality of financial information obtained by using the cash system

Assessment of the financial information quality	No.	%
Satisfied	36	69%
Not satisfied	16	31%
Total	52	100%

Table 11 – Assessment of the direction method

Mangement / Administration	No.	%
Management	37	71%
Administration	15	29%
Total	52	100%

Table 12 – Motivation degree to the accounting reform within the municipalities' interlocutors

Motivation degree to the accounting reform	No.	%
Indifferent	37	71%
Not motivated	9	9%
Very motivated	6	6%
Total	52	100%

⁴ DSRP: Document of strategy of poverty reduction (from 2003 to 2006).

⁵ MAP: Madagascar Action Plan for five years (from 2007 to 2012).

The major contributions of the political commitment are to diffuse the benefit and the spirit of accrual accounting to all actors in the public sector, to legitimate the administrative reforms undertaken in this way and to mobilize all actors concerned by the public sector accounting.

4.2. The effects of the accounting organisation on the adoption of accrual accounting in the municipalities

In the middle of 2004, the Ministry of Finance elaborated an organic law, LOLF 2004, which determines that the public entities have to practice accounting in the same way as the private entities. In spite of this initiative, the other laws underlying the public sector accounting did not undergo any modifications. The cash receipts and disbursements continue to dominate the accounting regulation, and legal and regular financial controls attenuate the use of the cash accounting model. According to decree 2005-003 of January 2005 determining the public sector accounting regulation, the law 95-005 of June 1995 establishing the budgetary regulation of decentralized community, there is a separation between the attributions of public accountant and the official in charge of public expenditure. The public accountant holds the general account of the municipality but he is not the main actor needing this kind of information. The municipality's officials keep the cash budgetary accounting, which does not provide any more financial information to manage the municipality.

The Ministry of Finance is in charge of the public bookkeeping and financial control. In its role, it employs the public accountant within treasuries to keep the municipalities' funds, to hold the municipalities' bookkeeping, and to record the municipalities' equipment. The municipalities are in charge of holding municipalities' bookkeeping according to the accrual accounting rules. But, in practice, as disposed by the MEFB instruction no. 06-32-G of December 2006, the public accountant registers the municipalities' financial operations according to moderate cash accounting: the expenses are recorded on the basis of the mandates and the receipts on the basis of the receipt orders.

According to the same regulations, the accounting attribution of the official in charge of public expenditure, for example the municipality's mayor, is limited to holding the administrative accounting: budget and the budget execution reporting. The budget recapitulates the cash receipts and disbursements in terms of investments and running affairs. Then, the budget execution reporting recapitulates equally the same operations.

In short, with the current statutory provision, the accrual accounting cannot be diffused: the public accountant, whose responsibility is similar to a cashier's, is in charge of the municipalities' bookkeeping according to accrual basis, but the actual legal provision doesn't foresee a procedure for the recording of specific operations, such as the physical assets or assets depreciation. On the contrary, the official in charge of public expenditure, who needs further information to manage the municipalities, is left with manipulating limited information: they are established on the basis of the cash model.

In addition, the control mechanism is more appropriate to cash accounting practice. According to law 2005-025 of April 2003, the decree 2004-573 of June

2004 and the law 95-005 of June 1995, the financial control exercised by the MEFB, the MIRA and the MDAT in the municipalities all focus on the regularity and legality of the cash operations undertaken by the officials. There is no legal provision for the control in terms of financial audit or in term of conformity with the new chart of account established by the CSC. In order to comply with legal provision in force, the municipalities' officials pay more attention to the budget and the budget execution reporting. In others words, they are led to grant more importance to the cash accounting practice rather than to accrual accounting.

Conclusion

On the one hand, the actions of the national body of accounting harmonisation, the CSC, and the professional body, the OECFM, are not significant to engage a real process of accounting reform. In addition, the lack of dialogue between the civil servants and the certified accountants, who are in charge of the elaboration of accounting normative referential within the CSC, leads to establishment of a chart of accounts unknown to its creators. As such, it seems difficult to convince the other actors to engage in a real process of accounting reform.

On the other hand, in the context of the bureaucratic system centralised in the level of presidency, the political implication is useful to support the accounting reform to all levels of government structure. The political supports legitimate, also, all initiatives engaged in the sense of the implementation of the accounting reform both at the level of central government and at the level of municipalities. Then, without political commitment, the accounting reform program cannot become a national priority and will not benefit, automatically, from funding from the international body. Then, it is logical that major accounting actors, such as civil servants in the central government and municipalities officials, are not motivated to reform the accounting practice. Evidence of this is shown below:

- some statutory provisions relative to public sector accounting remained unmodified and others are badly solved:
 - the financial control mechanism still focuses on cash basis;
 - there is no legal provision regulating the recording of the physical assets or assets depreciation;
 - there is no legal provision for the financial audit;
- the municipalities' officials content to manipulate cash financial information, but they need more detailed financial information to manage the municipalities.

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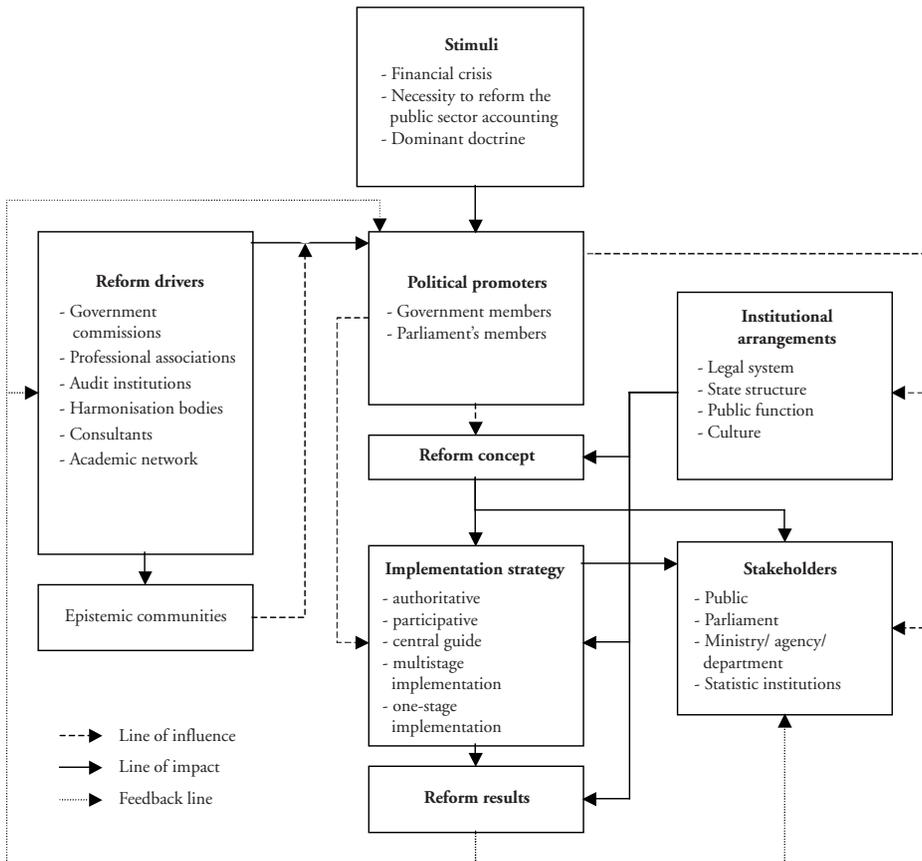
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Annex 1 – Lüder’s contingency model



Source: Lüder (2002)

Annex 2 – Details of municipalities visited

MUNICIPALITY	Province	Category	Mayor	CS	CTB	FAM	CG	PA	Cons	TOTAL
Alarobia Ambatomanga	Tana	rur 2nd cat	1	0	1	0	0	0	0	2
Alasora	Tana	rur 2nd cat	1	0	1	0	0	0	0	2
Amabatoaona	Tana	rur 2nd cat	0	0	1	0	0	0	0	1
Amabatomena	Tana	rur 2nd cat	0	0	1	0	0	0	0	1
Ambanitsena	Tana	rur 2nd cat	0	0	1	0	0	0	0	1
Ambatomanga	Tana	rur 2nd cat	0	0	1	0	0	0	0	1
Ambohibao Sud	Tana	rur 2nd cat	1	0	0	0	0	0	0	1
Ambohimalaza	Tana	rur 2nd cat	1	0	1	0	0	0	0	2
Ambohimangakely	Tana	rur 2nd cat	2	0	2	0	0	0	0	4
Ambohitradrimoanala	Tana	rur 2nd cat	1	0	0	0	0	0	0	1
Ambohitrandriamanitra	Tana	rur 2nd cat	0	0	1	0	0	0	0	1
Ambohitrolonimahitsy	Tana	rur 2nd cat	1	0	0	0	0	0	0	1
Ambohitrony	Tana	rur 2nd cat	1	0	0	0	0	0	0	1
Ambohitscheno	Tana	rur 2nd cat	0	0	1	0	0	0	0	1
Ampaneva	Tana	rur 2nd cat	1	0	0	0	0	0	0	1
Ankazondandy	Tana	rur 2nd cat	1	0	0	0	0	0	0	1
Antsirabe	Tana	urb 1st cat	1	0	0	0	0	0	0	1
Tana	Tana	urb no cat	1	0	0	1	1	1	0	4
Fenoarivo/Alakamisy	Tana	rur 2nd cat	1	0	1	0	0	0	0	2
Fieferana	Tana	rur 2nd cat	1	0	0	0	0	0	0	1
Imerikanjaka	Tana	rur 2nd cat	1	0	0	0	0	0	0	1
Manjakandriana	Tana	rur 2nd cat	0	0	1	0	0	0	0	1
Miadanandriana	Tana	rur 2nd cat	1	0	0	0	0	0	0	1
Tanjombato	Tana	rur 2nd cat	1	0	0	0	0	0	0	1
Vilihazo	Tana	rur 2nd cat	0	0	1	0	0	0	0	1
Ambanja	Diégo	urb 2nd cat	0	0	1	0	0	0	0	1
Antsiranana	Diégo	urb 1st cat	0	0	0	1	0	0	1	2
Sahatona	Fianarantsoa	rur 2nd cat	1	0	0	0	0	0	0	1
Ankazomborona	Majunga	rur 2nd cat	1	0	0	0	0	0	0	1
Marovoay	Majunga	urb 2nd cat	0	1	0	0	0	0	0	0
Mahajanga	Majunga	urb 1st cat	2	1	3	1	0	1	2	10
Ambatondrazaka	Tamatave	urb 2nd cat	1	0	0	0	0	0	0	1
TOTAL			23	2	18	3	1	2	3	52

List of abbreviations:

Cat - Municipality's category (rur = rural; urb = urban)

CS - Chief of staff

FAM - Financial and administrative manager

CG - Management system controller

PA - Public accountant

Counc - Councillor

