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## AFARB ACCOUNTS CLOSURE: A SMART MOVE BY THE MALAGASY GOVERNMENT?

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### ABSTRACT

In 2019, the removal of commercial accounts led to the closure of AFARB accounts, which were previously attached to the Ministry of Environment and Sustainable Development (MEDD). This decision caused tensions, mainly between the Ministry of Economy and Finance (MEF), which is now in charge of centralizing revenues within the General Budget, and the MEDD, which was the former beneficiary of forestry revenues. In order to evaluate its relevance and impact, a study was conducted, including an analysis of the existing legal frameworks, interviews with MEDD and MEF staff, and a comparison of the situations before and after the closure of AFARB accounts. The results showed that the closure of AFARB accounts has restricted the capacity of both central and regional departments to take action in favor of forest preservation.

**KEYWORDS:** Forest preservation, AFARB accounts, General Budget

### INTRODUCTION

Environmental protection has become a global priority, especially when it comes to the sustainable management of forests, given their fundamental role in preserving biodiversity, regulating climate and providing vital resources [1]. In Madagascar, one of the richest countries in terms of biodiversity, but also one of the most vulnerable, forests are undergoing pressure due to anthropogenic activities such as illegal logging, land clearance for agriculture, and extreme poverty among rural populations [2]. These factors

pose a severe threat to the forest ecosystem and require strong and consistent State interventions [3]. As part of its commitment to sustainable forest management, the Malagasy state has established financial and legislative mechanisms which aim at preserving biodiversity and the forests vitality while ensuring the provision of goods and services that respect other ecosystems [4]. The AFARB (Action en Faveur de l'Arbre), a commercial account created by Decree No. 88-340 on September 6, 1988, and later modified by Decree No. 2000-355 on May 24, 2000, and supplemented by Decree No. 2004-935 on October 5, 2004, was intended to fund essential investments for forest protection, such as building infrastructure, purchasing technical equipment, and paying staff involved in tree conservation efforts. However, in 2019, a shift in public financial management led to the cancellation of these commercial accounts, including the AFARB, and the reallocation of the funds to the General Budget according to Circular 005 MEF/SG/DGT/DCP/SRCF/DREG of July 19, 2019. These measures were adopted due to irregularities in the collection of non-tax revenues from the commercial accounts by the revenue officers. This reallocation has raised questions among forest management stakeholders: Are these funds integrated into the General Budget being used effectively to support environmental policies? What about the traceability of forestry revenues? These concerns suggest that this reform primarily acts as an obstacle to sustainable forest management in Madagascar. From these questions arises the following research problem: "To what extent does the elimination of trade accounts, particularly the AFARB account, affect the public administration's ability to finance a sustainable forest management policy in Madagascar?" In view of addressing the aforementioned research problem, the hypothesis that the elimination of the AFARB account limits the financial and operational capacities of both regional and central bodies is proposed. By integrating forestry revenues into the State's General Budget, Central and Regional Directorates could not directly access the funds for the implementation of development and conservation projects, thereby reducing their actions and effectiveness. From an analytical perspective, this article aims to document the concrete impacts of the closure of the AFARB account and to provide feedback at both the Ministry of Economy and Finance (MEF) and the Ministry of Environment and Sustainable Development (MEDD). To achieve this, an in-depth literature review on online platforms, the collection of quantitative data related to fund distribution, collection, and allocation, as well as semi-structured interviews with stakeholders from both ministries, were conducted. The data obtained from the literature review were analyzed using qualitative content analysis combined with a systematic document analysis. The numerical data were examined by cross-referencing information from both ministries and using a pivot table in MS Excel, while the semi-structured interviews were subjected to thematic analysis. The results from these interviews were then triangulated to ensure their consistency. Finally, the conclusions were discussed with the aim of formulating recommendations.

## **MATERIALS AND METHODS**

To confirm or refute the hypothesis of constraints and obstacles noted by the MEDD due to the closure of

AFARB accounts, a hypothetico-deductive approach was adopted, incorporating data collection and analysis methods.

### 1. Data Collection Tools

To obtain the necessary information for this study, several **data gathering methods** were implemented. First, administrative and legislative texts were gathered to strengthen general knowledge on the subject. Then, to diversify perspectives, financial data from the relevant ministries were collected. Finally, to capture the viewpoints and experiences of the agents involved in both ministries, semi-structured interviews were conducted using a specific questionnaire (Appendix 1).

Administrative and legislative texts were collected from various ministries, including the MEF and the MEDD. Financial data comes from the Integrated Public Finance Management Information System (SIIGFP) of the MEF, including expenditures of central and regional directorates and revenues from the Treasury's Special Accounts (CPT) for the period 2017-2019.

Additionally, the Budget Directorate of the MEF provided the Settlement Laws (LR) from 2017 to 2019, as well as budget programming and execution data for the period 2017-2022.

### 2. Data Analysis Tools

The data collected were analyzed based on their specific nature. Legislative and administrative texts underwent qualitative content analysis combined with systematic document analysis. Financial data were examined by cross-referencing data from the two ministries and using a pivot table. Finally, data from semi-structured interviews were analyzed using a thematic approach to identify recurring issues mentioned by respondents.

#### 2.1. *Qualitative Content Analysis Combined with Systematic Document Analysis:*

This method combines systematic document analysis with qualitative content analysis. Systematic document analysis involves collecting and selecting relevant legislative, administrative, and regulatory texts related to the topic being studied, while qualitative content analysis helps identify the themes, concepts, and rules that structure the functioning of the subject in question [5]. In this study, only official documents from the MEF and the MEDD concerning the use or allocation of forest-related funds were included, based on a strict inclusion criterion. Once these documents were gathered, thematic coding was applied, organizing the information into categories such as the roles of interested parties and procedures. Finally, a thematic synthesis was used to group the information, providing an understanding of the interactions and internal workings of the ministries. This step resulted in a conceptual framework illustrating the structure and relationships between the various functional elements of the involved

ministries [6].

### **2.2. Data Cross-Referencing and Use of a Pivot Table**

To analyze financial flows before and after the removal of AFARB accounts, data from the MEF's Settlement Laws (LR) and the Treasury's Special Accounts (CPT) were cross-referenced in a table, providing an overview of the evolution of these flows between 2017 and 2022. For the detailed analysis of the MEDD's expenditures using data from the SIGFP, a pivot table was used to visualize the budget programming and execution by Operational Activity Service (SOA) and by account.

### **2.3. Thematic Content Analysis and Triangulation**

Thematic Content Analysis (TCA) allows for the extraction of recurring and significant themes from textual data, introducing a thematic approach that identifies the subject or meaning of a data unit. This method is used to examine, identify, classify, and compare textual elements, thereby facilitating their contextualization and interpretation [7]. In this study, this analysis was used to examine the responses from semi-structured interviews conducted with agents from the MEF and MEDD responsible for the allocation and receipt of resources. The interviews, recorded with the participants' consent or noted for those who declined to be recorded, were analyzed to generate codes and themes from the raw data [8]. An inductive approach was used to produce codes as the analysis progressed, grouping similar ideas by ministry. Following the two TCA processes, triangulation was performed to identify thematic similarities and inconsistencies between the two ministries [9].

## **RESULTS**

To document the concrete effects of the closure of AFARB accounts, a document analysis was conducted to generate conceptual diagrams illustrating the administrative differences before and after the AFARB closure. The cross-referencing of financial data and the use of a pivot table allowed for the analysis of financial flows within both the MEF and the MEDD. Finally, the TCA highlighted the divergences in viewpoints between the departments of the MEF and MEDD.

### **1. Structural Differences Between the AFARB Period and the Post-AFARB Period**

The legislative and administrative texts trace the structural changes and modifications between the period with and after the closure of the AFARB. The main documents include:

- Decree No. 88-340 of September 6, 1988, setting the management procedures for the "Action en faveur de l'Arbre" Commercial Accounts at the central and regional levels;

The AFARB account receives credit from revenues, notably from forestry taxes, to ensure the protection of forests, the coverage of watersheds, and the expansion of reforestation and tree planting.

All actions contribute to promoting trees and wood, including their use, as well as the implementation

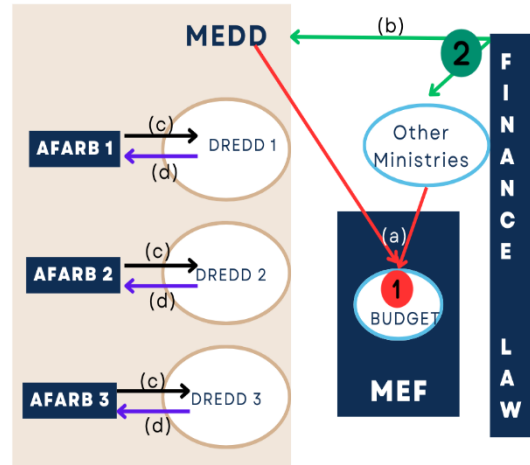
of appropriate research programs. The "AFARB" commercial account was opened within the Treasury accounts starting January 1, 1989.

- Decree No. 2000-355 of May 24, 2000, setting the management procedures for the "Action en faveur de l'Arbre" commercial accounts and repealing Decree No. 88-340 of September 6, 1988;
- Decree No. 2004-935 of October 5, 2004, supplementing certain provisions of Decree No. 2000-355;
- Decree No. 2017-376 of May 16, 2017, relating to the establishment of a forest policy for Madagascar.

A document developed with the participation of technical and financial partners (TFPs) such as FAO, GIZ, and the World Bank; its goal is to propose various actions and interventions to ensure sustainable and responsible forest management in Madagascar;

- Circular No. 005-MEF/SG/DGT/DCP/SRCF/DREG of July 19, 2019; The Ministry of Economy and Finance, through the General Treasury Directorate, decided to reform public revenue collection. In an effort to ensure the traceability and security of public revenue, the suspension of revenue offices within the Ministry in charge of Forests has led to the payment of forestry fees directly to the Public Treasury, which are then deposited into the State's General Budget;

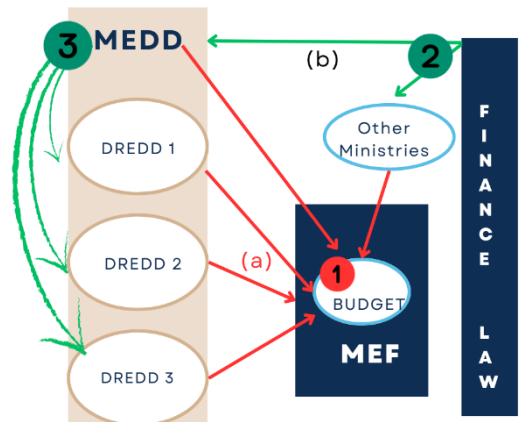
These documents provide a detailed explanation of the mechanisms in place during the AFARB period and in the post-AFARB context. Before the closure of the AFARB, funds collected by each the Regional Directorates for Environment and Sustainable Development (DREDD) were directly deposited into their respective AFARB accounts, allowing them to manage the use of these revenues autonomously. After the closure of the AFARB, these funds were centralized under the MEF Budget, where they were merged with the revenues from other ministries and could potentially be used for expenditures unrelated to sustainable forest management. The total amount collected is then redistributed to the respective ministries through the Finance Law (LF), thus modifying the structure of budget distribution for the MEDD and other ministries.



**Figure 1: The Movements of Financial Flows During AFARB period**

Information:

- (a) cash inflow into MEF;
- (b) cash outflow from the MEF via the LF;
- (c) collection of forest revenues to the AFARB account; \*
- (d) use of AFARB funds



**Figure 2: The movements of Financial Flows post-AFARB period**

Information:

- (a) cash inflow into MEF;
- (b) cash outflow from MEF via LF

## 2. Changes in Financial Flows During the 2017-2022 Period and Use of the AFARB Account in Operation

In order to observe the changes in financial flow movements during and after the AFARB period, data from the regulatory laws (LR) prepared by the MEF were cross-referenced in a table to track the evolution of these flows between 2017 and 2022.

**Table 1: The Evolution of AFARB Amounts and Operating Expenses Allocated to the MEDD by the LF (2017-2022). Unit: Thousands of Ariary**

YEAR	Treasury's Special Accounts (CPT)		Operating Expenses
	TOTAL AFARB	TOTAL BN CCRED D+	Total Annual Credits Allocated to the MEDD
2017	2.347.065	0	3.020.791
2018	2.744.108	0	3.201.000
2019	3.486.624	4.172.946	4.139.000
2020	-	-	13.121.387
2021	-	-	12.134.081
2022	-	-	13.927.693

After the closure of the AFARB accounts, a significant increase was observed in the amounts allocated to the operating expenses of the MEDD through the FL. Indeed, with the closure of AFARB, the former AFARB departments no longer had access to this specific account, resulting in the centralization of their revenues at the MEF, specifically within the General Budget. The latter collects the funds initially allocated to AFARB while adjusting the amounts allocated to the MEDD to compensate for this closure and maintain the continuity of its essential activities. Budget programming data during the 2020-2022 period showed stable amounts for the three years following the abolition of the AFARB accounts (Appendice 4).

To deepen the analysis and determine how the MEDD used these funds, data from the SIIGFP on the objects and amounts of expenditures were integrated into a pivot table. This provided an overview of budget operations and programming by Operational Activity Sector (SOA) and by account. Due to the



confidentiality of the budget execution data from the SIIGFP, specific results from certain pivot tables cannot be published freely.

The data obtained from the budget execution and detailed in the pivot table showed that the main budget allocation accounts for the AFARB before its closure and which were subject to recurring commitments during the 2017-2019 period are operating accounts, known as "Class 6," representing 83% of the annual expenditures of the MEDD departments:

Account "6012: non-permanent staff" which includes the expenses for non-permanent staff handling various tasks related to the "Action en faveur de l'Arbre", specifically the wages of Short-Term Employees (ECD) - AFARB, as well as their contributions to the Caisse Nationale de Prévoyance Sociale (CNAPS), accounting for 16% of total annual expenditures;

Account "6131: Fuels and lubricants," representing 20% of total annual expenditures, covering the fuel and oil needs of various regional departments;

Account "6241: Domestic mission allowances," representing 13% of total annual expenditures, covering technical assistance for the "Action en faveur de l'Arbre", such as travel allowances for agents in charge of technical management, training expenses for reforestation and forestry work operators, and bonuses for forest inspectors and those identifying forestry violations.

As for expenditures within Class 2, despite their lower proportion (17% of the MEDD departments' annual expenditures) compared to operating expenses, they were largely used in accordance with the characteristics prescribed in the decrees. These are presented as follows:

Accounts "2431: Construction of administrative buildings" and "2434: Other technical buildings," which were used notably for the construction of administrative buildings, as was the case in the remote locality of Anosy Be An'Ala and the construction of a technical building and laboratory for the Regional Department of the Environment, Ecology and Forestry (DREEF) Atsinanana in 2018; between 2017 and 2019, these represented almost half of the total investment expenditures. These infrastructures were crucial to improving the management and control of forest resources;

The remaining investment expenditures are recorded under accounts "2463: Computer, electrical, electronic, and telephone equipment," "2464: Office equipment and furniture," and "2461: Technical equipment," which were debited to equip the various central and regional departments.



### **3. The differences in perspectives between the MEF and the MEDD**

A thematic content analysis highlighted various topics addressed by the MEF and the MEDD.

#### ***3.1.MEF viewpoints***

For the MEF, the recurring themes during interviews were as follows:

##### ***3.1.1. Allocation of AFARB Revenues to MEDD Operations***

After the abolition of AFARB, the revenues generated by AFARB were primarily allocated to the operational expenses of the MEDD. This reallocation of funds was marked by their use for Class 6 expenses. However, these allocations present traceability challenges, raising concerns about possible misappropriation.

##### ***3.1.2. MEF's Opposition to the Reinstatement of AFARB Accounts***

The MEF opposes the reintegration of AFARB accounts within the MEDD, arguing that transferring these revenues to the General Budget "00," established by the 2019 circular, does not affect the MEDD's financial management. According to the MEF, the funds collected by the DREDD are duly transferred to the MEDD, which then redistributes them. Additionally, during the AFARB period, the MEF expressed concerns regarding the actual use of funds within the DREDD due to the regional management of the account, making oversight of its use ambiguous and unclear.

##### ***3.1.3. MEF's Opposition to the Creation of the FNF and CAS to Centralize Former AFARB Revenues***

Discussions on the introduction of the National Forestry Fund (FNF) and the Special Allocation Account (CAS) have already taken place between the MEF and the MEDD. A revitalization committee was recently established. However, the choice of institutional structure—whether as an administrative public institution or a commercial and industrial entity—remains a sticking point. A commercial identity would push the state to eliminate potential subsidies currently benefiting some national public institutions (EPN). Furthermore, without specific corrective measures, the same issues faced under AFARB could recur with the FNF or CAS. If one of these initiatives is adopted, a reduction in the overall budget allocated to the MEDD through the LF is anticipated.

#### ***3.2.MEDD viewpoints***

For the MEDD, the recurring themes during interviews were as follows:

### ***3.2.1. Budget Efficiency and the Need for Flexibility***

The MEDD's directorates have expressed concerns about the budgetary efficiency of the current system and have advocated for the reintegration of AFARB accounts to address these challenges. Before 2020, managing revenues through AFARB accounts ensured easier fund access, greater flexibility, and increased transparency, allowing for better allocation of resources to priority projects. With the closure of these accounts, DREDDs now depend on budgetary arbitrations and annual credits from the LF a, which are often insufficient to meet their needs. Several DREDDs have noted that the funds redistributed to them by the MEDD are lower than the amounts they had transferred to the budget at the end of the previous fiscal year, reinforcing their desire to see AFARB accounts restored. Additionally, the current mechanism affects the MEDD's execution rate due to the administrative and procedural complexities related to expenditure commitments.

### ***3.2.2. Alternative Mechanisms to Secure Funds***

The MEDD proposes alternative mechanisms such as the National Forestry Fund (FNF) or the Special Allocation Account (CAS) to ensure fund security and traceability. These mechanisms are considered solutions to bypass current limitations by securing MEDD's specific revenues and enabling more autonomous and efficient budget management.

### ***3.2.3. Disparities in DREDD Funding***

Disparities in funding among different DREDDs are a major concern for the MEDD. Some DREDDs benefit from additional funding sources, such as public investment projects (PIP) supported by technical and financial partners, while others rely solely on internal revenues. Under AFARB, funds generated in a particular region through activities like logging permits could only be used in that region, preventing the MEDD from reallocating them to less well-funded DREDDs. Under the post-AFARB system, allocations to DREDDs now depend on the MEDD's distribution decisions.

### ***3.2.4. Decline in Non-Tax Revenue Collection***

Operators are increasingly reluctant to pay fees, as they must travel to the Regional Public Treasury for payments. Additionally, the complexity of the current system (document preparation, treasury payments, and the requirement to return to DREDDs with proof of payment) encourages illegal exploitation, particularly among small-scale operators.

The commonalities and discrepancies between the two ministries regarding these themes are summarized

in the following table.

**Table 2: Coherences and incoherences between the MEF and MEDD**

COHERENCES	INCOHERENCES
<p><b>1. Concern about the traceability of revenue:</b> The Ministry of Finance (MEF) expresses concern about the actual traceability of the amounts used for the operations of the Ministry of Environment and Sustainable Development (MEDD), while the Regional Directorates of the MEDD (DREDD) are concerned about the traceability of the amounts they contribute to the budget at the end of each fiscal year.</p>	<p><b>1. Position on the reintegration of AFARB accounts:</b> The DREDD of the MEDD wish to reintegrate the AFARB accounts to regain budgetary flexibility and better control of their revenues, while the MEF strongly opposes this reintegration, citing a lack of significant difference in management since their closure.</p> <p><b>2. Perceived impact of FNF/CAS initiatives:</b> The MEDD sees the FNF/CAS initiatives as a solution to improve the management and traceability of funds. In contrast, the MEF believes that these initiatives alone are not solutions unless accompanied by specific measures.</p> <p><b>3. Slow collection of revenue from fees:</b> The MEDD has observed that the lengthy collection procedure leads to a decrease in revenue (see Annex 5). Moreover, the MEF supports the current centralized system at the MEF, as it ensures traceability of the state's budgets.</p>

## DISCUSSION

The use of commercial accounts, such as AFARB, presents both advantages and limitations, much like the centralization of revenues within the General Budget of the MEF, which are redistributed to various ministries through the Finance Law (LF). The study's findings indicate that the use of commercial accounts for AFARB provided direct and rapid access to funds, a feature particularly valued by the DREDD. This system was modified with the transition to the post-AFARB regime, where funds generated

from forestry activities are now centralized at the MEF before being redistributed to the MEDD through the LF. This reorganization is similar to the restructuring of *Fonds de Reboisement (FR)* (the Reforestation Fund (FR)) in Indonesia in 1998, which was also placed under the authority of the Ministry of Finance to ensure greater budgetary transparency, in response to the IMF's concerns about decentralized management of these funds in the context of the Asian financial crisis[10].

Before its elimination, the MEF had expressed concerns about AFARB's traceability, particularly regarding the autonomous management by the DREDD and the potential reallocation of funds to non-forestry expenditures. The case of Indonesia illustrates that such misallocation is possible: indeed, \$600 million from the Reforestation Fund was allocated to projects unrelated to the forestry sector [11]. Despite these risks, the DREDD's direct access to their local revenues allowed them to exercise a degree of autonomy by directing funds toward regional development initiatives, an approach frequently favored by local entities [10]. With the MEF's new financial management reform, competition for funding with other priority sectors such as education and health are likely. Similar situations have been observed in Gabon and the Central African Republic, where forests, despite being significant sources of revenue, receive only a small share of national budget allocations [12].

This is also the case for Madagascar's Ministry in charge of forests. Indeed, MEDD's share of funding remains relatively low compared to other ministries, such as those responsible for law enforcement, the military, and energy. Although the PGE highlights the importance of preserving and conserving forested areas, the budgetary reality is starkly different.

To address these challenges, initiatives such as the National Forest Fund (FNF) and the Special Allocation Account (CAS) have been proposed by the MEF and the MEDD to secure forestry revenues. The FNF, for instance, could promote local development by investing in infrastructure, though the equitable distribution of funds remains a key concern [13]. As for the CAS, it could be used to finance specific projects [10], particularly those related to forest management and regeneration in Madagascar. However, experiences from other countries indicate that for these mechanisms to be effective, they must be accompanied by stringent oversight measures, including audits to verify transactions, fair distribution of resources [11], and anti-corruption safeguards to ensure the long-term sustainability and integrity of these funds[10].

## CONCLUSION

The closure of AFARB accounts has restricted the capacity of both central and regional departments to take action in favor of forest preservation. While the integration of these funds into the General Budget was intended to enhance transparency and establish rigorous oversight to prevent budgetary mismanagement, it has primarily resulted in financial imbalances and a loss of financial flexibility for

field actors. This, in turn, has led to a decline in their efficiency and a reduction in investments dedicated to tree conservation.

A reform of the current mechanism is essential to ensure adequate financing—or even self-financing—of policies aimed at promoting sustainable forest management. This reform could involve an increase in forestry royalty rates, accompanied by the implementation of mechanisms ensuring strict and transparent traceability of these financial resources through a reliable and secure structure.

In conclusion, a more flexible, transparent, and controlled financial management is essential to ensure a sustainable policy of sustainable management in Madagascar, such as the establishment of the National Forest Fund (FNF) or Special Allocation Accounts (CAS), accompanied by a structure responsible for auditing and control, a sine qua non condition to meet current and future environmental challenges

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## APPENDICES

### *Appendice 1: Semi-structured Interview Questionnaire*

1. Was the elimination of AFARB accounts justified?
2. Why was the AFARB account removed while the Pension Fund (CPR) was maintained as a specific Treasury account?
3. Since the reallocation of revenues to the General Budget, have there been revenue losses?
4. What were the main expenses of the departments that benefited from the use of AFARB accounts?
5. Was the use of these accounts beneficial for successfully implementing public policies related to sustainable forest management?
6. Has the reallocation of commercial accounts been beneficial in terms of revenue levels?

*Appendice 2: Thematic Content Analysis of MEDD Interviews*

1. Initial Coding

- **Type of coding:** Open coding.
- **Objective:** Identify and label text segments that reveal concerns, perceptions, and specific proposals.
- **Sources :** Interview transcripts, notes.

2. Labeling and Code Grouping

- **Codes generated from interview analysis:**
  - "Budget concerns at MEDD"
  - "AFARB flexibility"
  - "Dependence on budgetary decisions"
  - "Lack of revenue traceability"
  - "Budget difficulties at DREDD"
  - "Direct support for DREDD via AFARB"
- **Objective:** Group similar codes or those related to a common theme to organize information coherently.
- **Grouping used:**
  - **Group A:** "Budgetary issues related to the elimination of AFARB"
    - Includes codes such as "Budget concerns at MEDD," "Dependence on budgetary decisions," and "Budget difficulties at DREDD."
  - **Group B:** "Proposals for new financing mechanisms"
    - Includes codes such as "FNF and CAS," "Securing MEDD funds," and "Revenue traceability."
  - **Group C:** "Differentiated effects on DREDD"
    - Includes codes such as "Direct support for DREDD," "Differences in funding between DREDD," and "Self-financed DREDD."

3. Thematic Consolidation

- **Type of consolidation :** Thematic.
- **Objective:** Formulate general themes from consolidated code groups.
- **Final themes:**
  - **Theme 1: Budgetary efficiency and need for flexibility**
    - This theme synthesizes information from codes such as "Budget concerns at MEDD," "AFARB flexibility," and "Reduced revenue traceability." MEDD officials believe that before 2020, the AFARB accounts provided greater financial flexibility and traceability, facilitating the allocation of resources for DREDD priority projects.
  - **Theme 2: Alternative financing mechanisms to secure funds**
    - This theme includes codes such as "FNF and CAS" and "Securing MEDD funds," emphasizing that if restoring AFARB is not possible, alternative measures must be implemented to ensure transparent revenue tracking.
  - **Theme 3: Disparities in DREDD funding**



- Based on codes such as "Direct support for DREDD," this theme highlights funding differences between DREDDs and the challenges faced by underfunded DREDDs, which depend on revenues generated by more successful DREDDs.

*Appendix 3: Thematic Content Analysis of MEF Interviews*

1. Initial Coding

- **Type of coding:** Open coding.
- **Objective:** Identify key elements related to revenue management, budget allocations, and differing opinions between MEF and MEDD.
- **Sources:** Thematic analysis results and ministerial interviews.

2. Labeling and Code Grouping

- **Codes generated from interview analysis:**
  - "AFARB revenues allocated to MEDD operations"
  - "Differences in budget allocations"
  - "Refusal to reintegrate AFARB funds"
  - "Use of operating expenses"
  - "FNF/CAS initiatives reduce MEDD budget"
- **Objective:** Organize data into coherent thematic groups revealing tensions and perspectives on AFARB revenue allocation and current management.
- **Examples of groupings:**
  - **Group A:** "Use and allocation of AFARB revenues"
    - Includes codes such as "AFARB revenues allocated to MEDD operations" and "Difficult-to-track operating expenses."
  - **Group B:** "MEF's stance on revenue management and distribution"
    - Includes codes such as "Refusal to reintegrate AFARB funds" and "No observed management differences."
  - **Group C:** "Impact of FNF/CAS initiatives on the budget"
    - Includes codes such as "FNF/CAS initiatives reduce MEDD budget" and "Lack of clarity in MEDD public policies."

3. Thematic Consolidation

- **Type of consolidation :** Thematic.
- **Objective:** Synthesize information into coherent themes revealing perspectives and implications for MEDD and MEF.
- **Examples of final themes:**
  - **Theme 1: Allocation of AFARB revenues to MEDD operations**
    - Synthesizing codes such as "AFARB revenues allocated to MEDD operations," this theme shows that most AFARB revenues from 2020 to 2022 were used for MEDD operating expenses, primarily covering personnel costs, fuel, and travel allowances.
  - **Theme 2: MEF's position against reintegrating AFARB accounts**

- This theme consolidates codes indicating that MEF sees no need to reintegrate AFARB accounts into MEDD, arguing that there has been no observable difference in financial management since their removal.
- **Theme 3: Impact of FNF/CAS initiatives on the MEDD budget**

This theme addresses the implications of FNF and CAS initiatives on the MEDD budget. The general perception is that these initiatives have reduced MEDD's budget allocation, further complicating results-based financial management