For its management transactions on the Federal Government Debt, the Debt Department within the Administration of the Treasury has been developing a system of double-entry book-keeping pursuant to the provisions included in the Law of 22 May 2003 and to the accounting standards set up by the Committee for the standardization of public accountancy. The project provides for an interface making it possible to integrate into FEDCOM the accounting data leading to a budgetary allocation. Following a first phase of analysis and a second phase for the choice of the accounting software, the project has been in its implementation phase since January 2008. The new system of debt book-keeping should be operational at the beginning of the year 2010.

Keywords: debt management, public sector accounting, Belgium

JEL Classification Code: H63, H83