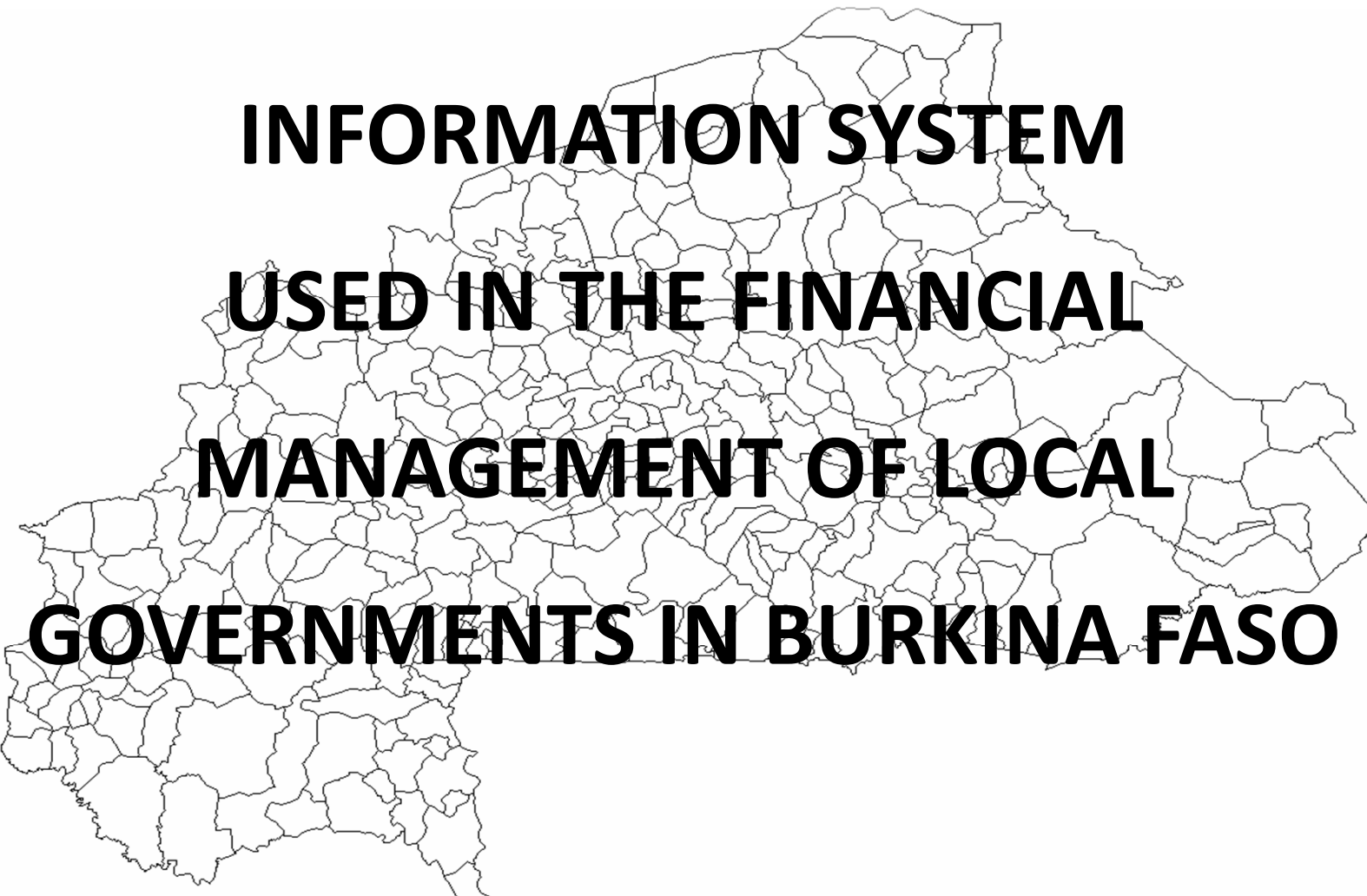




INFORMATION SYSTEM USED IN THE FINANCIAL MANAGEMENT OF LOCAL GOVERNMENTS IN BURKINA FASO

Contents

- ❑ Legal and institutional framework
- ❑ Production and distribution process of financial data
- ❑ IT tools used

Introduction: Contents of an information system (IS)

- “An information system (IS) is an organized set of resources, i.e. materials, software, staff, data and procedures, which allows the collection, grouping, classification, processing and distribution of information on a given environment” (translation from) De Courcy R., *Les systèmes d'information en réadaptation* quoted by *Wikipédia* (<http://fr.wikipedia.org>)

Legal and institutional framework

➤ Legal framework

- Legal texts regulating the local governments of Burkina Faso==>main reference texts:
 - **General Code on local governments** (law no. n°055-2004/AN du 21/12/2004); for more info see MATD Burkina website: http://www.matd.gov.bf/Recueil_Textes/
- Main texts on financial management
 - **financial and accounting systems applicable to local governments**
(Decree no.2006-204/PRES/PM/MFB/MATD of 15/05/2006)
 - **budget nomenclature** (Decree no. 2010-670/PRES/PM/MEF/MATD of 22/10/2010)
 - **local governments' accounting plan** (Order no. 2007–155/MFB/SG/DGTCP/DELFI of 5 April 2007)

Legal and institutional framework

➤ Institutional framework

- **Local governments**
 - **Municipalities:** 351 out of which 49 urban, 302 rural and 2 with special status
 - **Regions:** 13 regions
- **NB: Administrative districts**
 - Province
 - Region
- **Administrative chain of reporting**
 - **Financial:** MEF : DGAT-AD, DGTCP
 - **Technical or administrative :** MATD/MATS, central administration and subordinated structures
 - (funds and commissions)
- **Professional organizations**
 - L'ARBF/AIRF
 - L'AMBF/AIMF

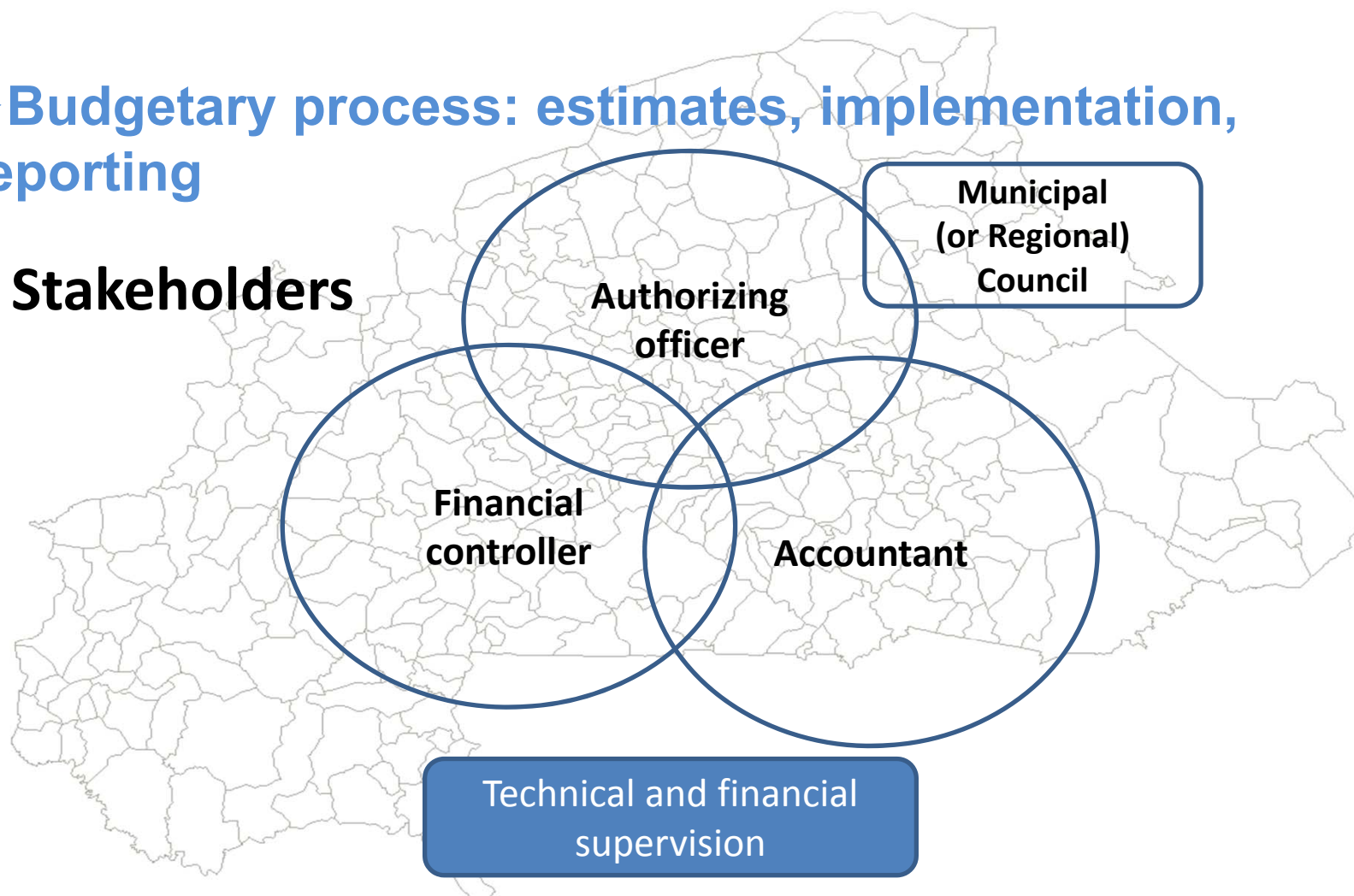
Production and distribution of financial data

Main production sources of financial data to be managed by the IS:

- Budgetary process: estimate, implementation
- Local governments' accounting data

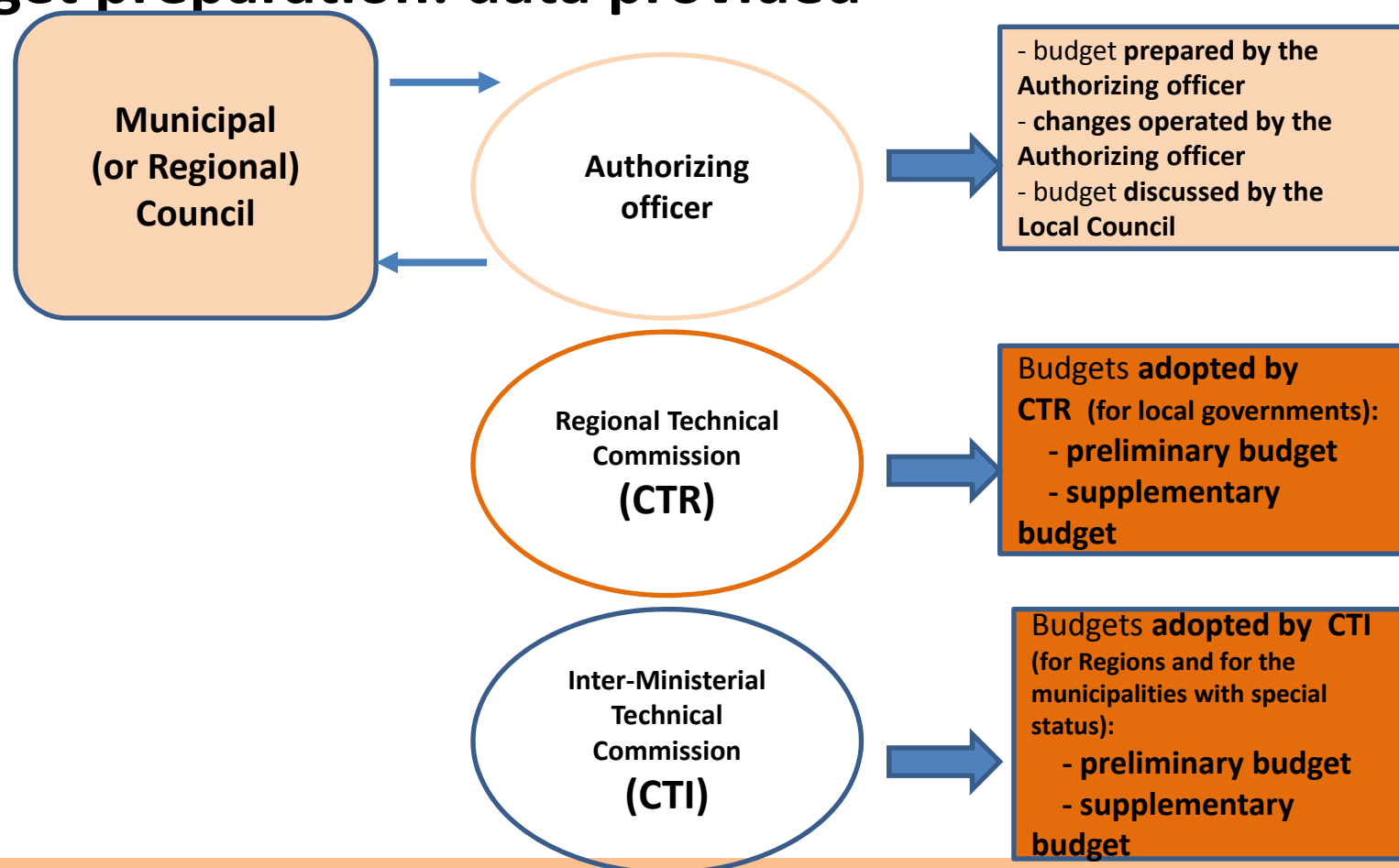
➤ Budgetary process: estimates, implementation, reporting

- Stakeholders



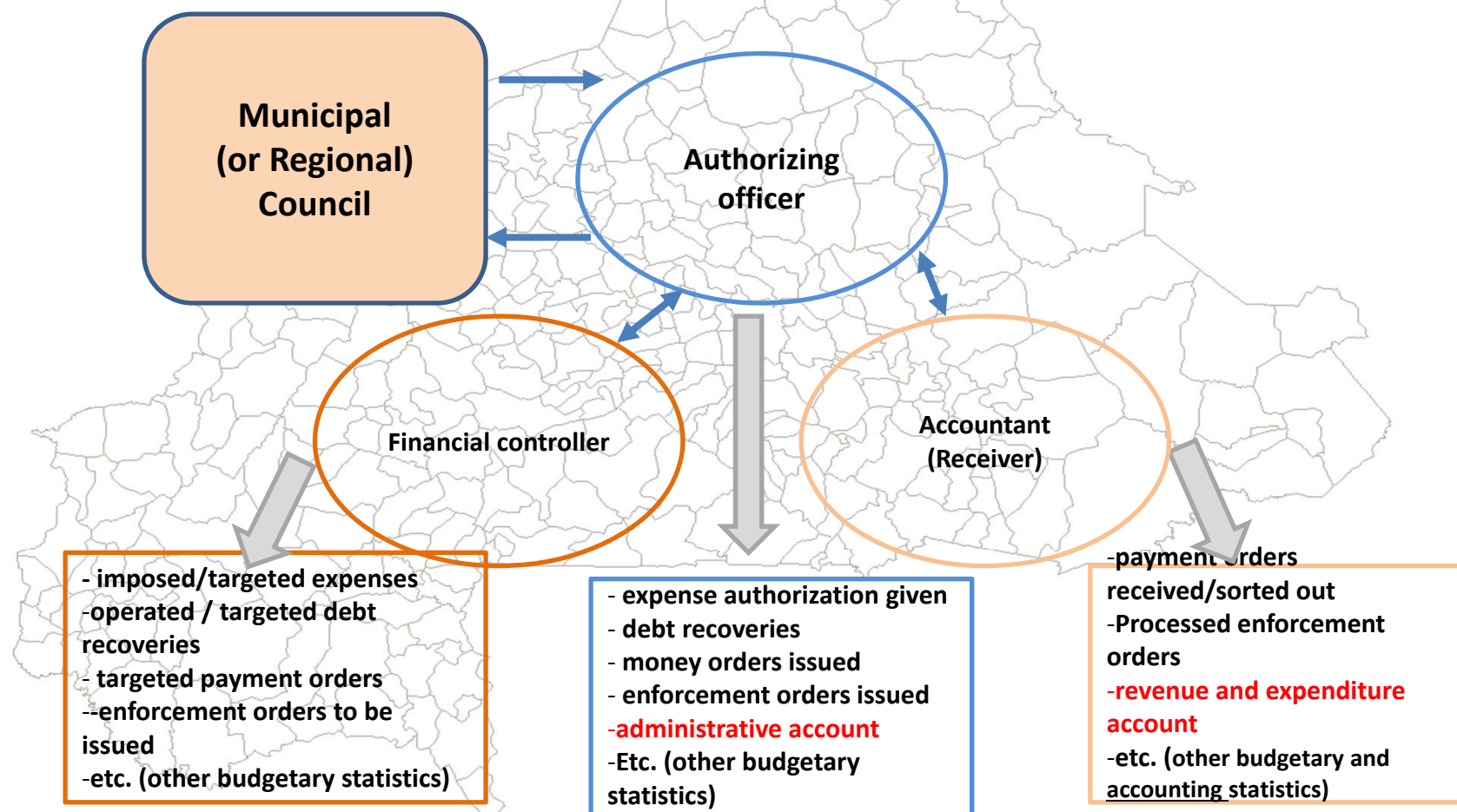
➤ Budgetary process: estimates, implementation, reporting

• Budget preparation: data provided



➤ Budgetary process: estimates, implementation, reporting

- Budget implementation and accounting: data provided



Distribution of local governments' financial data

- **Internal use by the administrative units concerned**

The financial data generated are first used by and circulate internally, among the administrative units concerned.

- **Supervisory and control bodies**

- - regular reports sent to the supervisory body;
- - financial statements (administrative and management accounts) sent to the Court of Auditors upon the end of the fiscal year.

- **Partners, public**

- Publications: periodic reporting and DGTCP activity reports, Annual magazine of local finances

- **Websites:** MEF (www.finances.gov.bf); DGTCP (www.tresor.bf); MATD (www.matd.gov.bf)

Tools used

- **Before 2012:** guidebook, Excel spreadsheet, AIMF budgetary, accounting, payment software
- **As of 2012:** CICT software, implementation of a more elaborated IS for local governments

Presentation of the CICT (local governments' integrated accounting) software



➤ Main CICT objectives

- **insure regular subledger accounting** (management accounting, public funds accounting, and accrual accounting) for local governments;
- **insure automatic and regular production of overviews** of intermediate statements of authorizing officers and receivers from local governments;
- **insure the production of statistic and aggregate data** for the analysis of local finances;
- **integrate local governments operations to TOFE** (Table of state financial operations);
- **define modules connected to existing software** (integrated state accounting (CIE), integrated revenue circuit (CIR), integrated expense circuit (CID), etc.);

Main CICT features

- *a modular system*

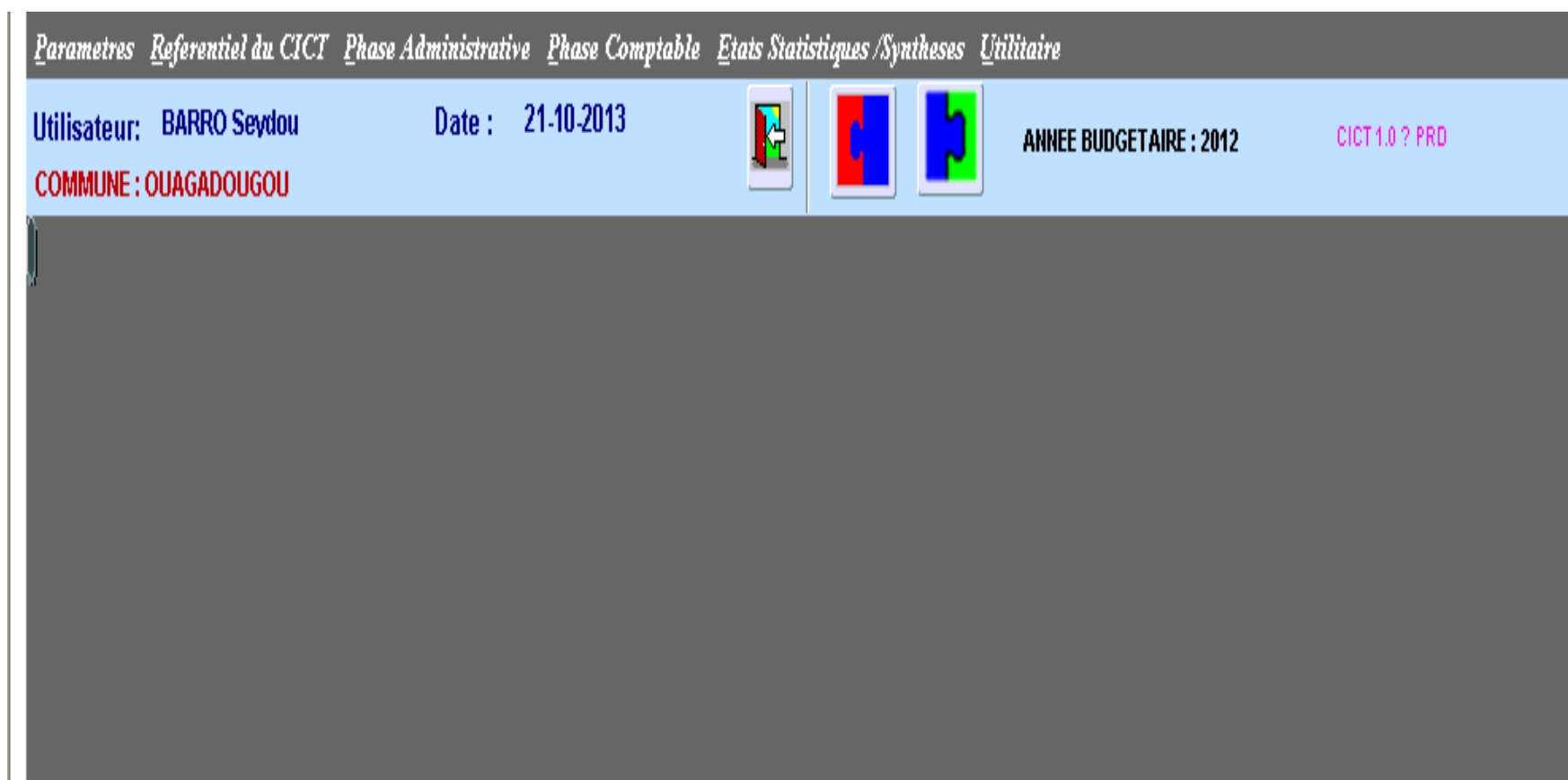


Main CICT features

- ***a configured tool:***
 - it can be configured by the data administrator: management and accounting employees, taxation rules, types of operations,
 - it can be configured by the user: searches follow criteria; several editions
- ***a 3-layer tool***
 - easy switch from one version to another
 - flexible and adaptable: modules from other web programs can be integrated;
 - reinforced security: “client” users don’t have access to system configurations
 - guaranteed reliability of information: data are stored in a single database, that can be accessed by all clients.
- ***a tool that can be used by any employee having attended a minimum training***

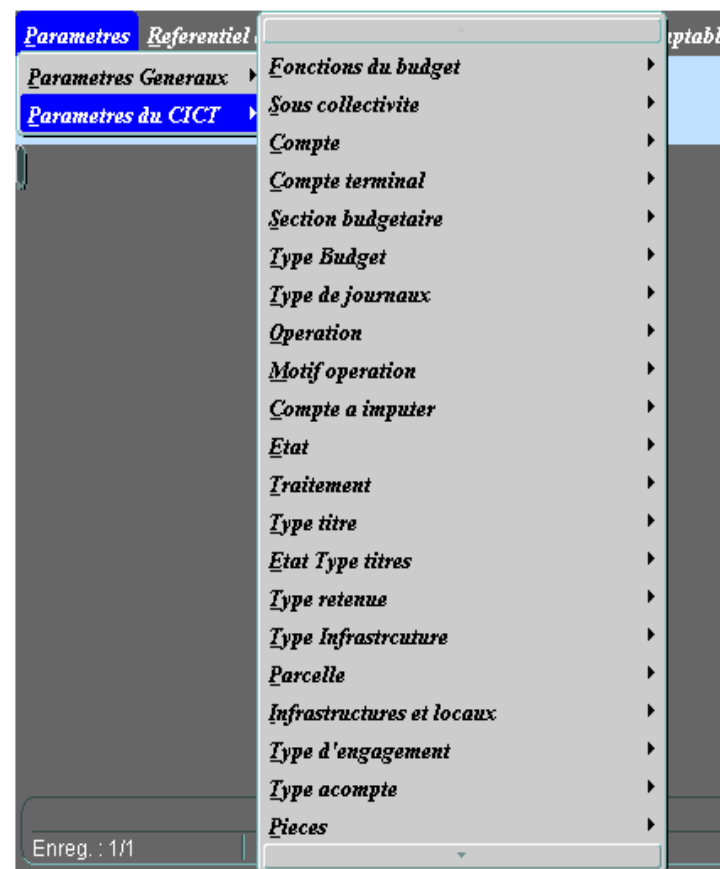
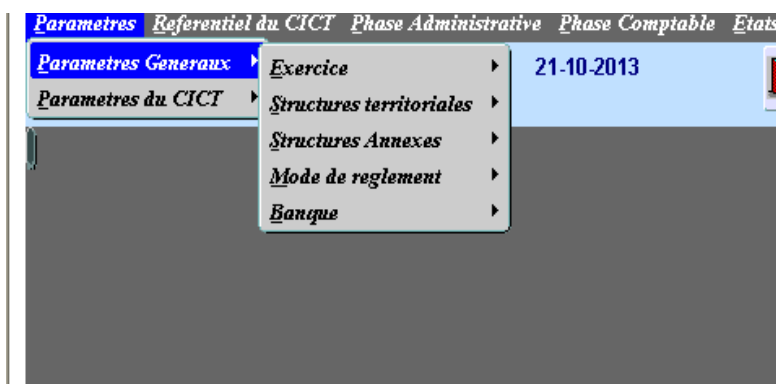
Main CICT functions: module content

•Access to modules



Main CICT functions: module content

- “Settings” module



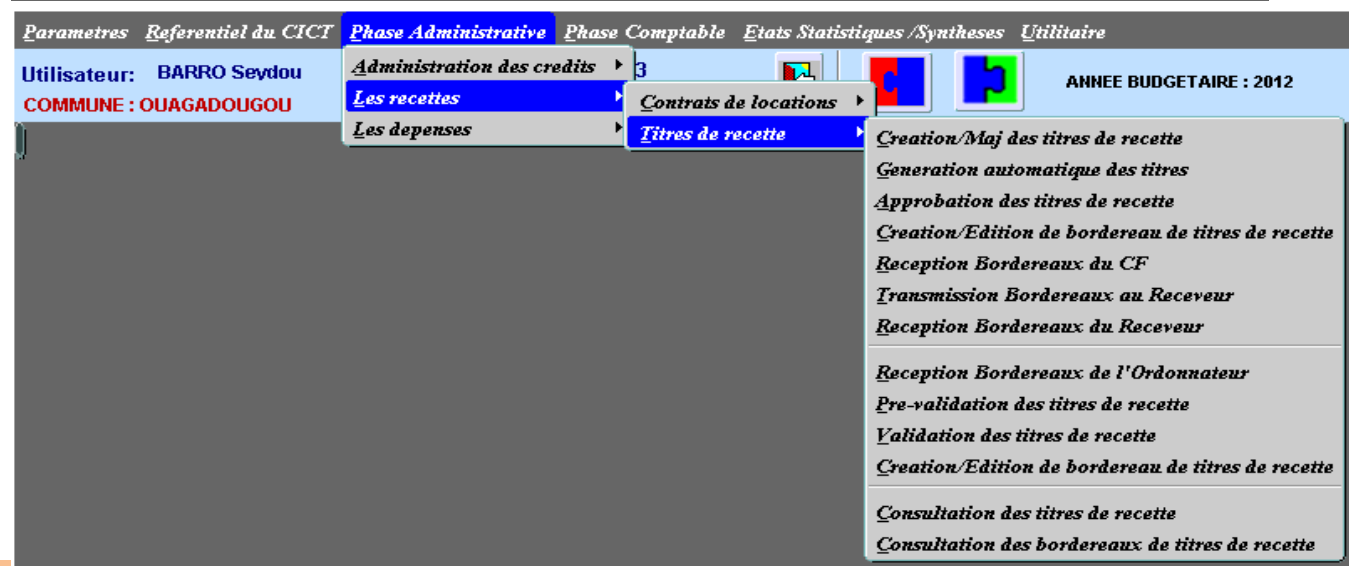
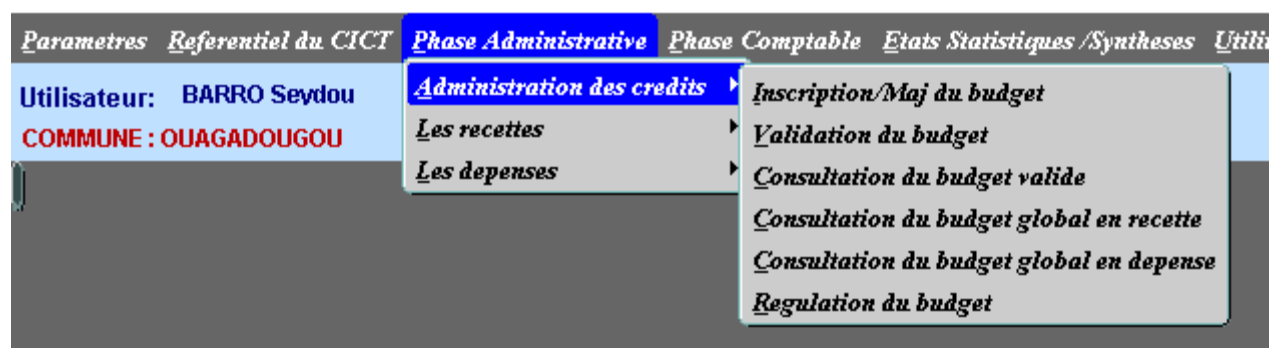
Main CICT functions: module content

•“Reference documents” module

<u>Parametres</u>	<u>Referentiel du CICT</u>	<u>Phase Administrative</u>	<u>Phase Comptable</u>	<u>Etats Statistiques /Syntheses</u>	<u>Utilitaire</u>
Utilisateur:	<u>Contribuables et beneficiaires de depenses</u>		<u>Saisie/MAJ des contribuables et beneficiaires</u>		ANNEE
COMMUNE:	<u>Roles</u>		<u>Consultation des contribuables et beneficiaires</u>		
	<u>Agents et affectations</u>				
	<u>Type d'acteurs / Localisation</u>				

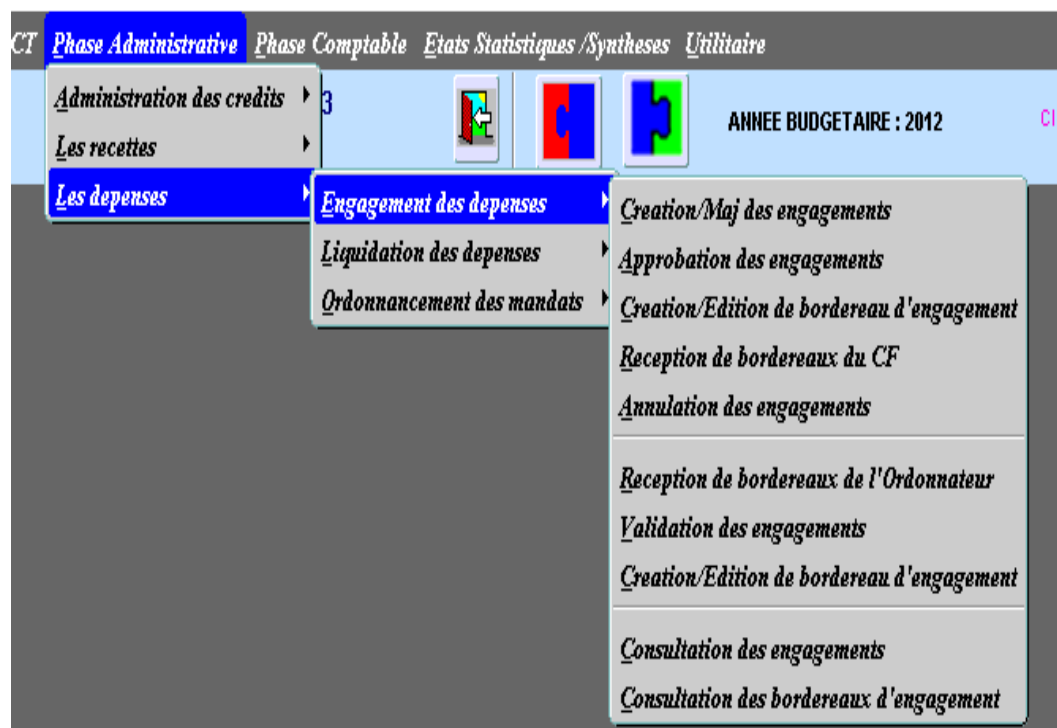
Main CICT functions: module content

•“Administrative stage” module



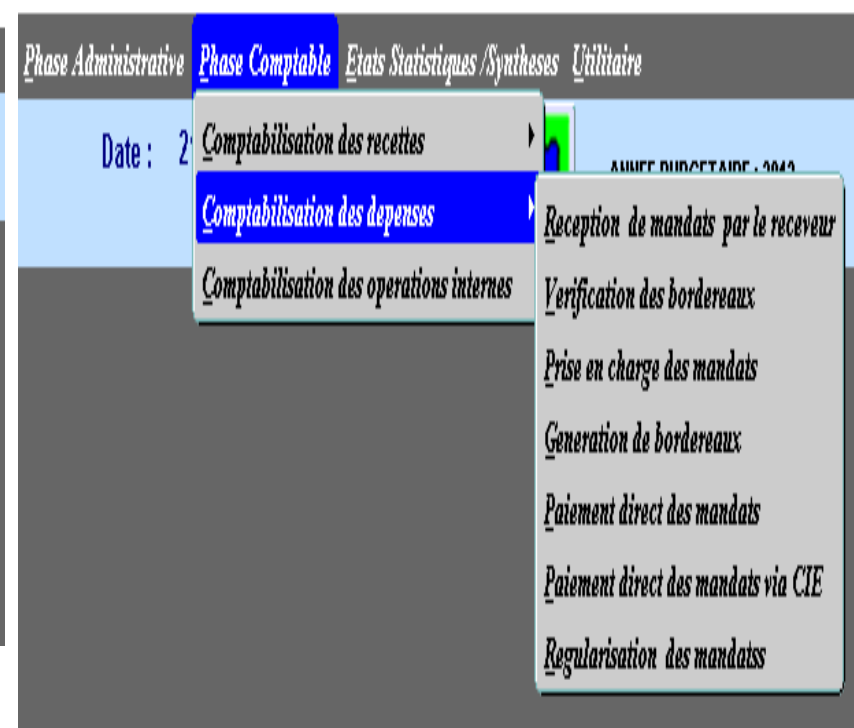
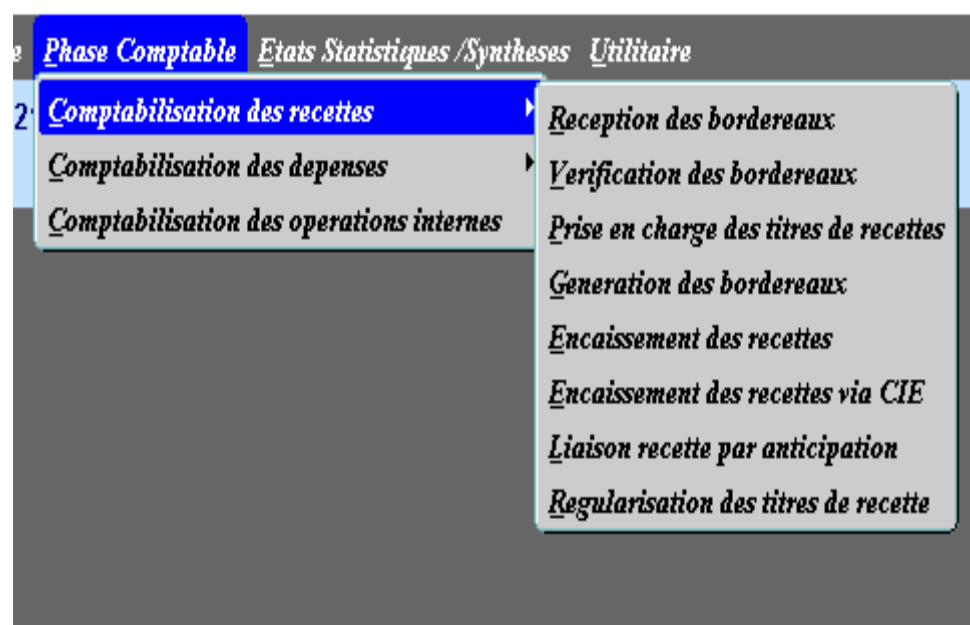
Main CICT functions: module content

•“Administrative stage” module



Main CICT functions: module content

•“Accounting stage” module



Main CICT functions: module content

•“Statistics/overviews” module

Phase Comptable	Etats Statistiques /Syntheses	Utilitaire
1-10-2013	- Statistique - Synthese - Consultation des titres - Consultation des bordereaux - Historique des etats d'un titre	- Etat des depenses engages non mandatees - Situation des engagements - Etat des engagements par fournisseur

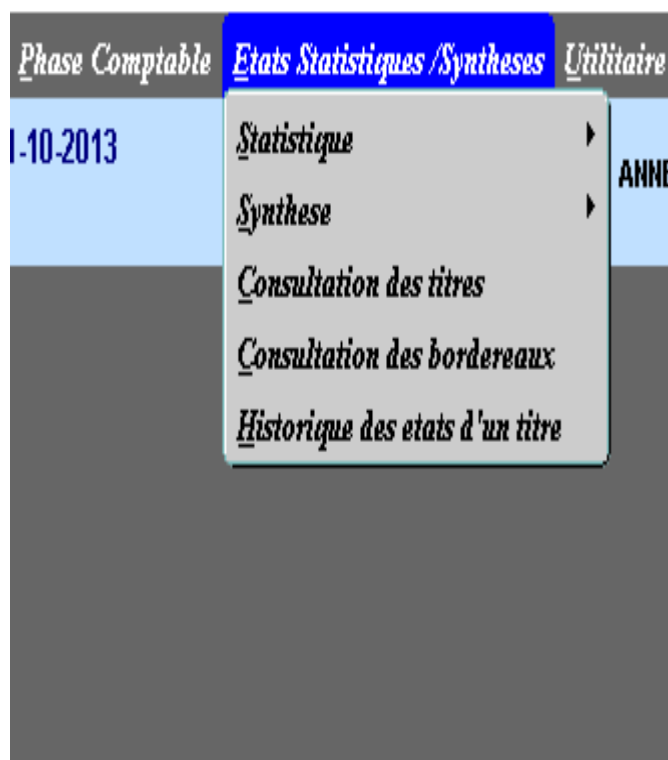
Phase Comptable	Etats Statistiques /Syntheses	Utilitaire
1-10-2013	- Statistique - Synthese - Consultation des titres - Consultation des bordereaux - Historique des etats d'un titre	- Phase administrative - Phase comptable - Journal des recettes - Journal des engagements - Journal des depenses - Fiche de compte - Balance des recettes - Balance des depenses

Phase Comptable	Etats Statistiques /Syntheses	Utilitaire
1-10-2013	- Statistique - Synthese	- Phase administrative - Phase comptable

Fiche de compte
Balance des comptes
Balance des comptes 2
Etat des restes a payer
Etat des restes a recouvrer
Situation detaillee des depenses
Situation des recouvrements
Situation detaillee des recettes
Situation de tresorerie
Journal des disponibilites au Tresor
Journal des operations diverses
Journal des mandats
Journal des titres sur impos directs
Journal des recettes autres que impots directs
Etat ordre encaiss (Recettes fiscales)
Etat ordre encaiss (Recettes non fiscales)
Etat declaratif ordre de paiement

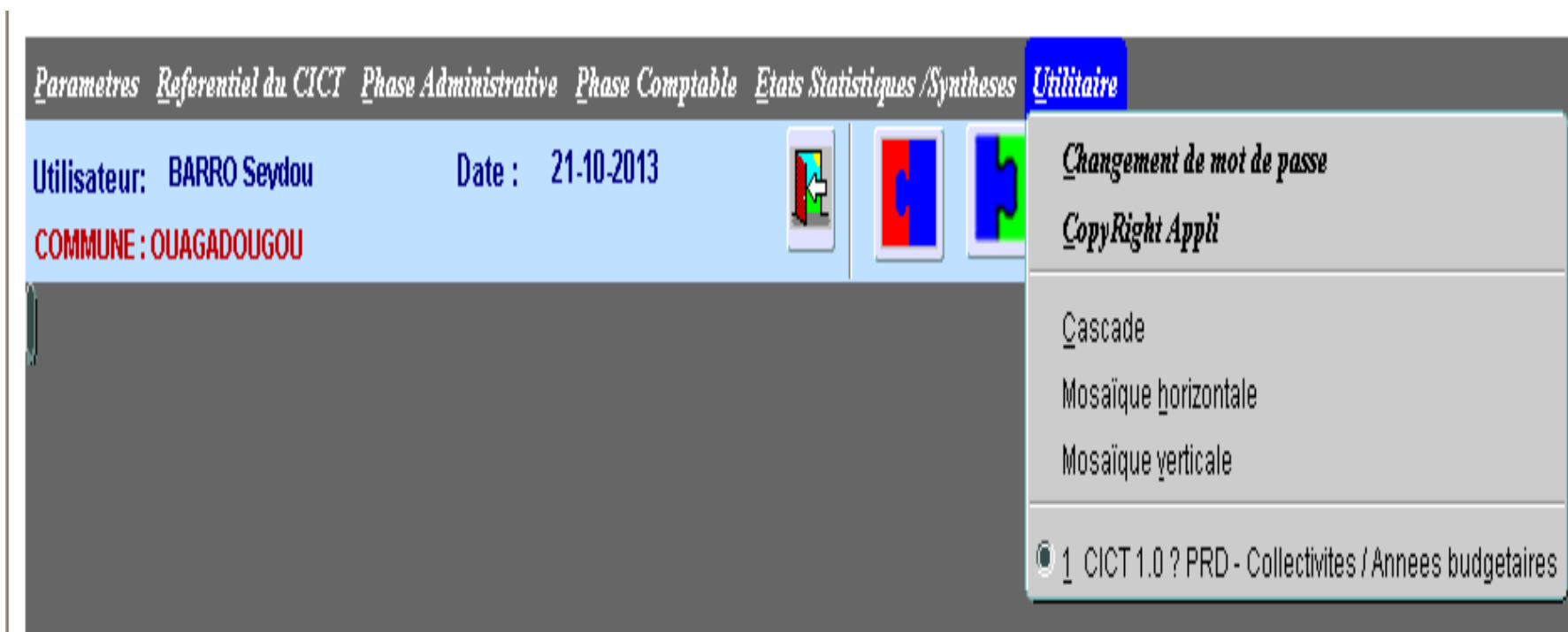
Main CICT functions: module content

- “Statistics/overviews” module



Main CICT functions: module content

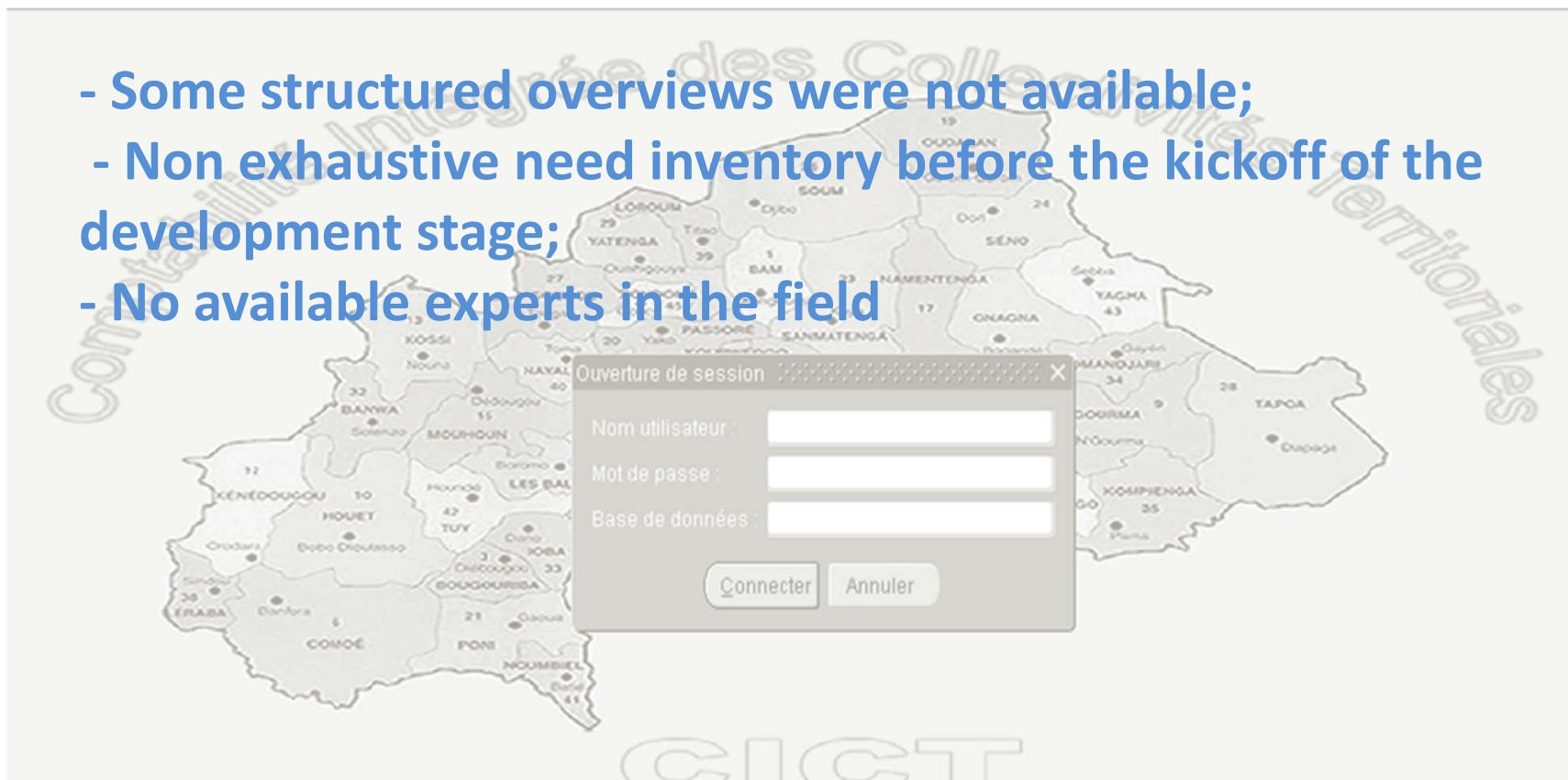
- “Tools” module



Difficulties in the CICT implementation

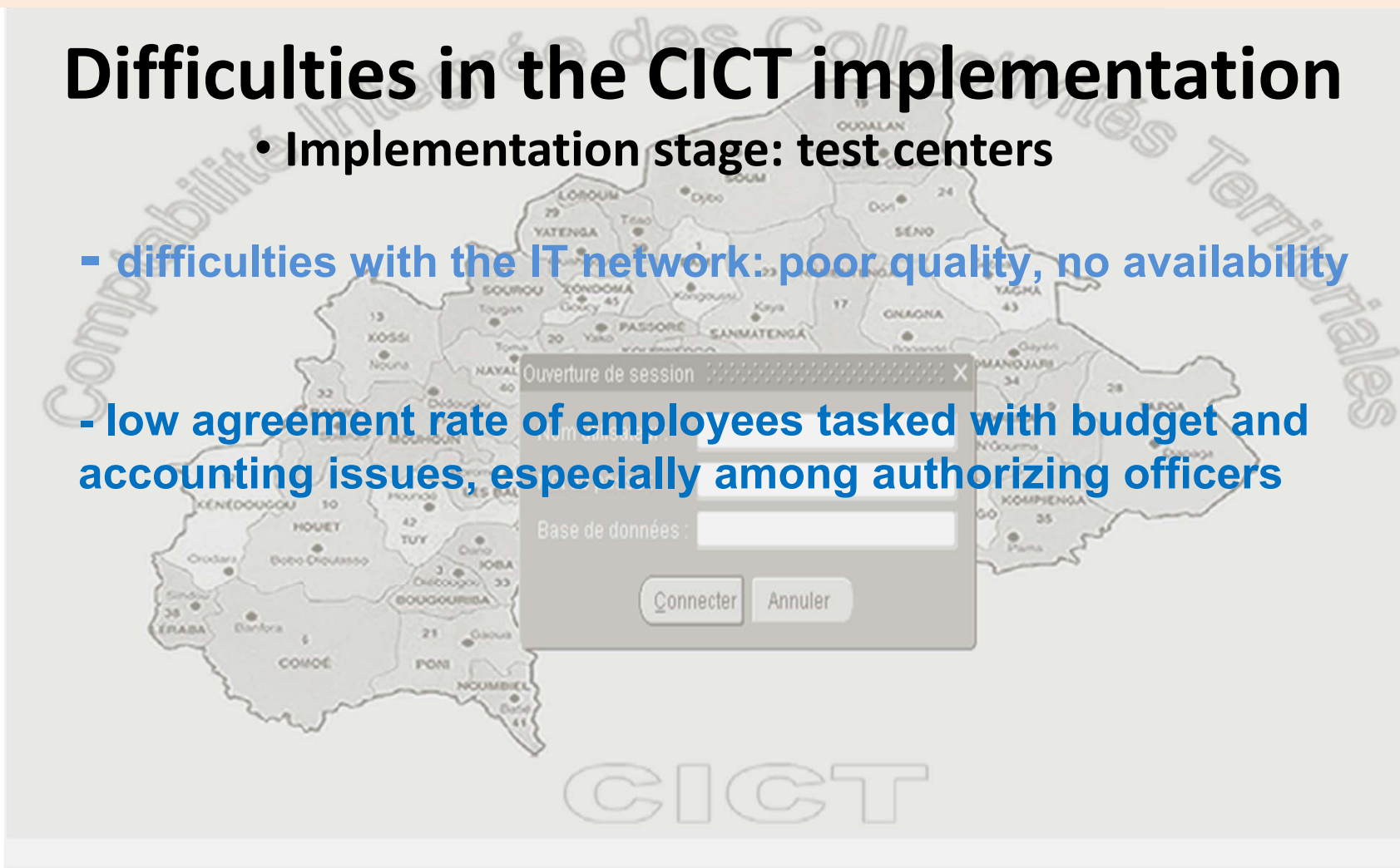
- Designing stage

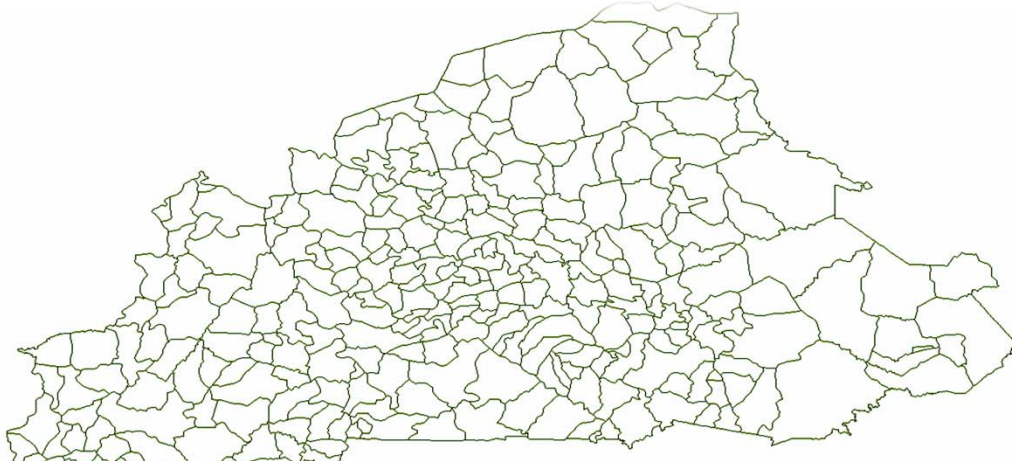
- Some structured overviews were not available;
- Non exhaustive need inventory before the kickoff of the development stage;
- No available experts in the field



Difficulties in the CICT implementation

- Implementation stage: test centers
 - difficulties with the IT network: poor quality, no availability
 - low agreement rate of employees tasked with budget and accounting issues, especially among authorizing officers





THANK YOU FOR YOUR
ATTENTION!

