

# What are the information systems used for financial management in the local public sector?

## The Moroccan Experience

M. MERZOUKI Mohammed  
General Treasury of the Kingdom of Morocco

Abidjan, 29 Novembre 2013



## ROLES OF THE GENERAL TREASURY OF THE KINGDOM OF MOROCCO (Fr. TGR)

- Collection of public revenues
- Control and execution of public expenditure
- Pay management of central and local governments' employees
- Local finance accounting management
- Banking activity and participation in raising savings
- Bookkeeping and financial and accounting data generation

# TGR ENVIRONMENT

## Directorates of the Ministry of Economy and Finance

Setting taxes, Budget drafting, Public debt repayment schedule, Newsletters, Studies, Reports,

...

### Local governments

Budgets,  
Revenue collection,  
Payment of expenses,  
Financial consultancy, ....

### Departments within ministries

Revenue collection orders,  
commitments, public  
procurements, ordinances,  
mandates...

### Diplomatic and consular missions

Delegation of funds, mandates...

### Court of Auditors

Management accounts, Reports, studies...

### International financial bodies

IBRD, IMF, AfDB, IDB....

### Taxpayers

Various taxes

### Staff

Salaries

### Companies

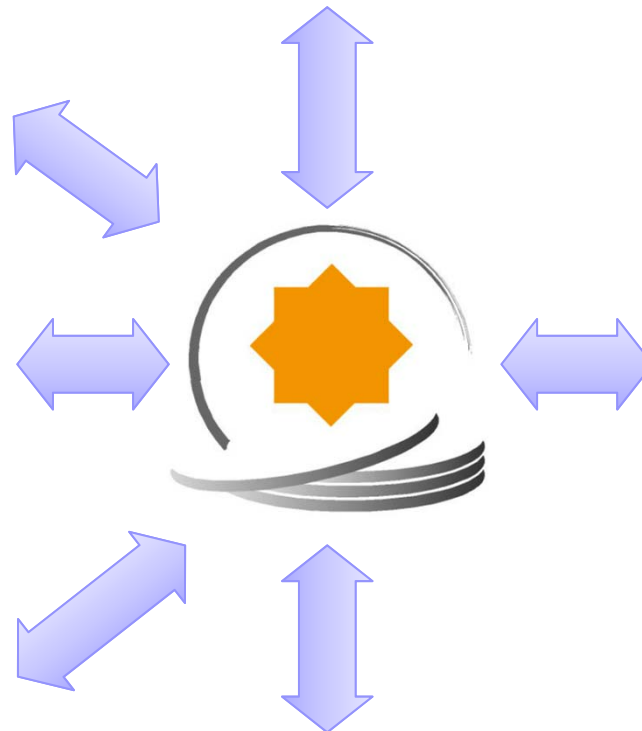
Bids, Taxes ...

### Customers

Current bank accounts and term deposits

### Banks

Transfers, Collateral, ...





## LOCAL FINANCE

		2012
<b>1708</b> Local governments and groups of local governments managed  <b>16 Regions</b> <b>75 Prefectures and Provinces</b> <b>221 Urban municipalities</b> <b>1282 Rural municipalities</b> <b>114 Association of municipalities</b>  <b>10,000 New procurements per year</b> <b>120,000 Permanent and Contractual Staff</b>	<b>Revenues</b>	MAD 36.0 bn.
	<b>Expenses</b>	MAD 30.9 bn.
	Out of which	
	Operational expenses	MAD 7.9bn.
	Staff	MAD 10.3 bn.
	Investments	MAD 12.7 bn.



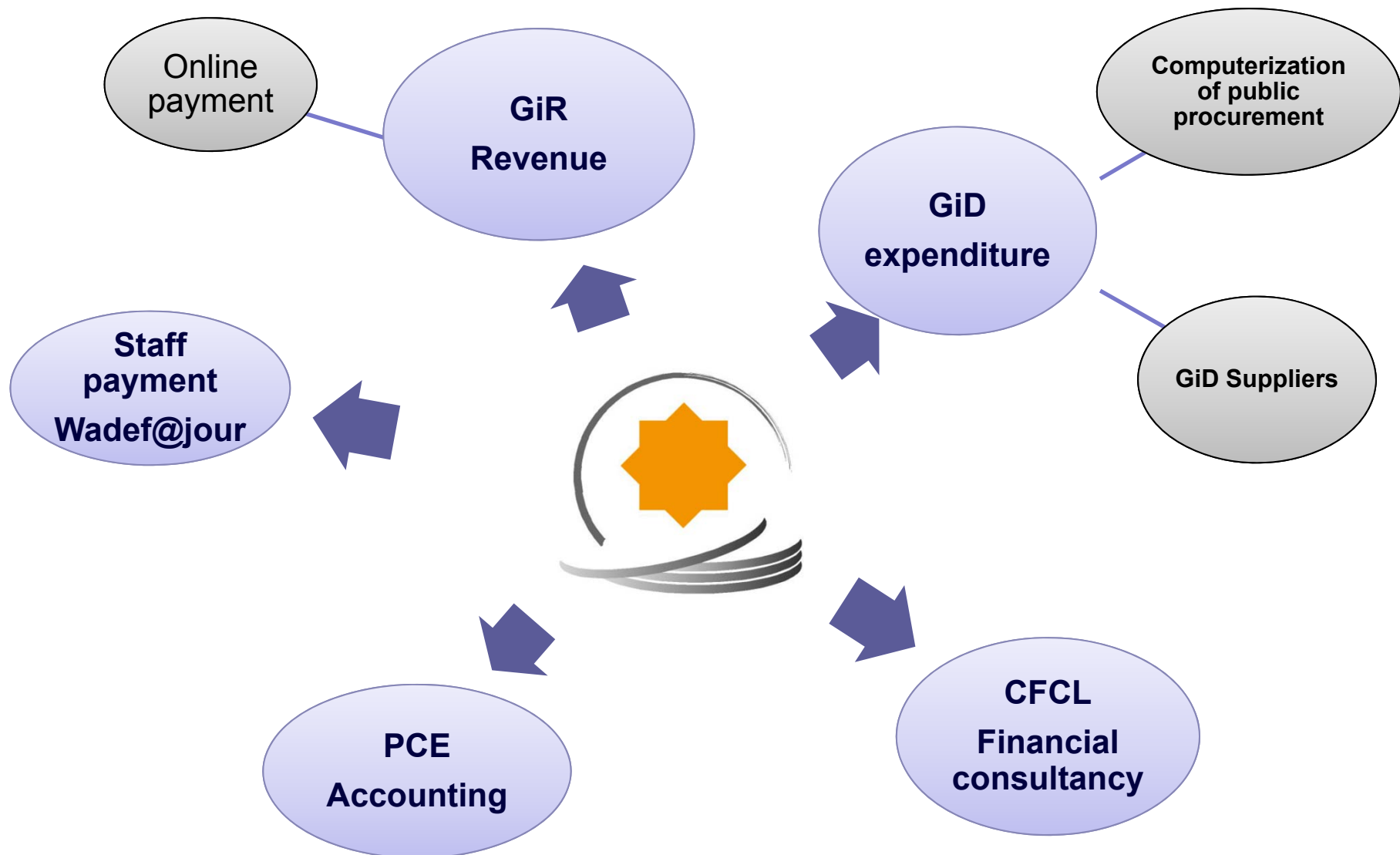
# LOCAL FINACE INFORMATION SYSTEM

## IS guidelines

- Centralized architecture
- Integrated systems for each field of work, shared by all stakeholders
- Capitalization on the systems designed for the central governments
- Development of IS internal expertise



## IS ELEMENTS



## IS ELEMENTS

### Integrated revenue management: GiR-local governments

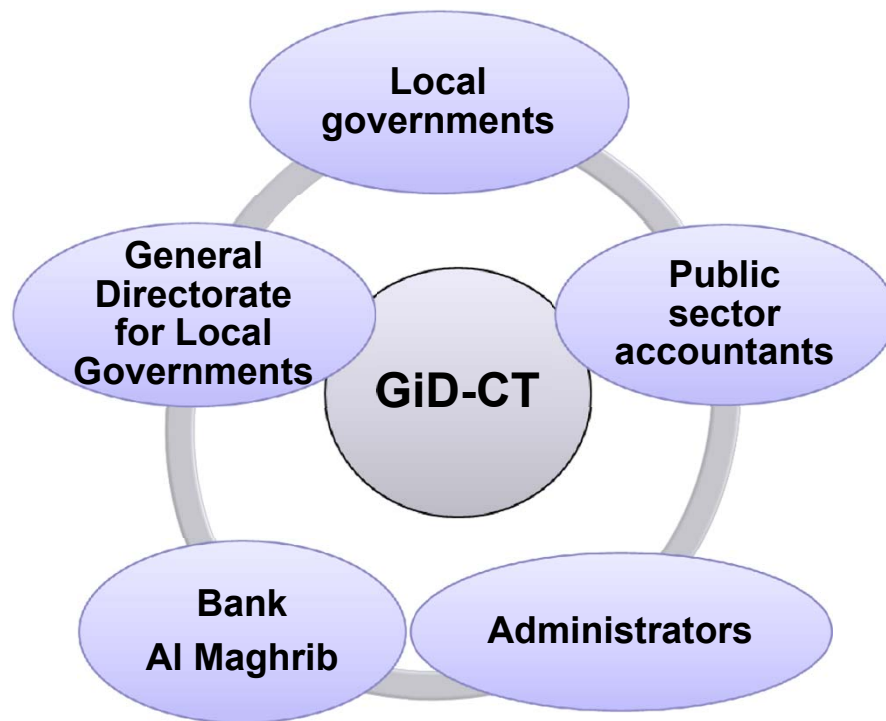


- All types of local government revenues;
- All stakeholders (authorizing officers, administrators, public sector accountants);
- The entire revenue management process: from billing to budget item;
- Payment of duties at any collection point;
- Access to data in real time and easy implementation monitoring for the authorizing officer;
- Various payment means available (bank counters, bank transfers, ATMs, online payments).

Ongoing roll-out with the public sector accountants,  
Extended roll-out to local governments starting with 2014

## IS ELEMENTS

### Integrated expenditure management: GiD-local governments (FR. CT)

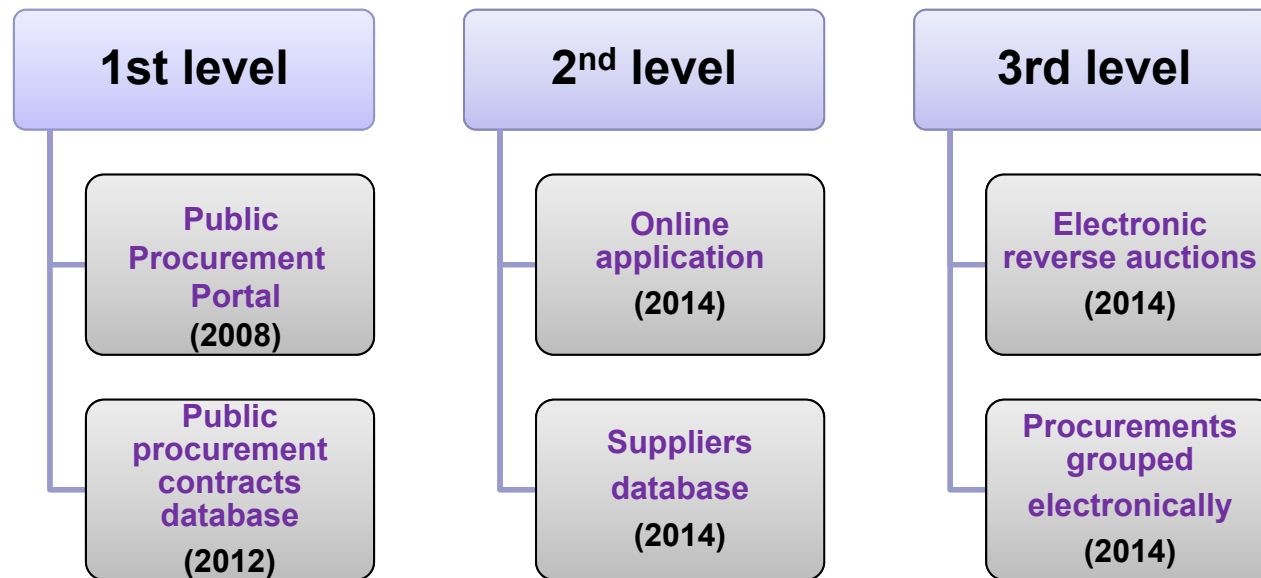


- Single data entry by the operation initiator and implementation of source management and control rules;
- Cost reduction and shorter processing time for the paperwork related to expenditure;
- Real-time data on the pace of budgetary implementation;
- Modernization and simplification of circuits and procedures of expenditure implementation;
- Budgetary accounting shared by all stakeholders;
- Better quality and shorter deadlines for the processing of administrative accounts.

**Roll-out in 2013**  
**General roll-out in January 2014**

## Computerization of public procurement

- Electronic platform for public procurement: all e-services tailored for public procurement stakeholders



- International dimension: the General Treasury of the Kingdom of Morocco appointed leader for steering the implementation of the public procurement platform in the MENA (Middle East and North Africa) Region.

## IS ELEMENTS

### Gateway to suppliers: GiD- Suppliers

- Single access point for those who were awarded public contracts; this offers them reliable, full, free of charge information on their receivables.
- Suppliers can check in real time the status of the contracts concluded with the Administration: from the very first moment up to the contracts' termination (Rights and Obligations, Riders, Starting, interruption, resumption of contracts, Breakdown of charges, Payment orders, Regulations and Collaterals);  
This gives companies a perspective on their future revenue receipts:

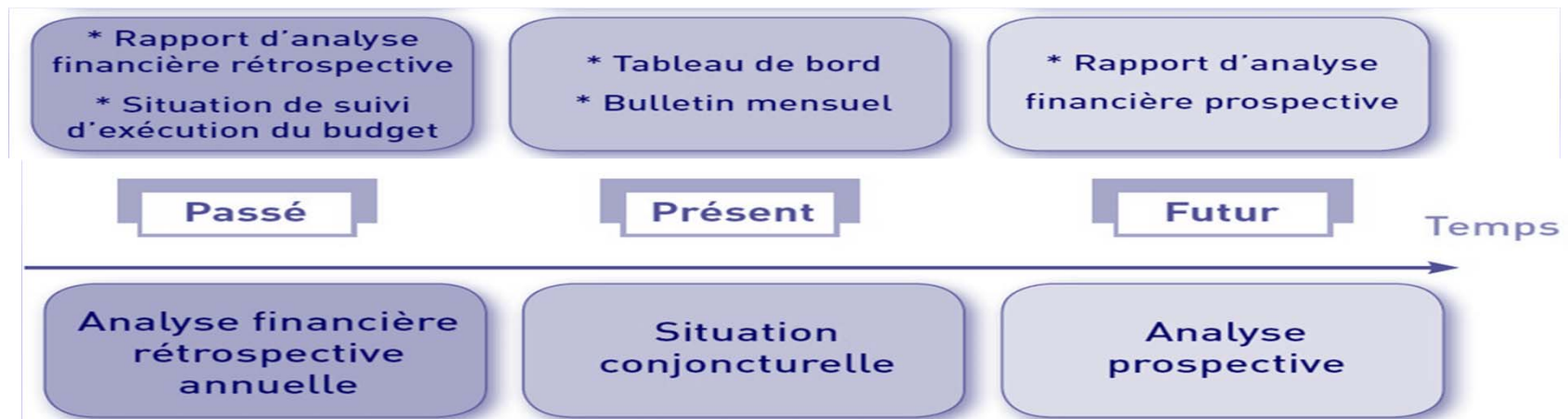


Via strong support and compliance

## IS ELEMENTS

### Financial consultancy for local governments: (FR)CFCL

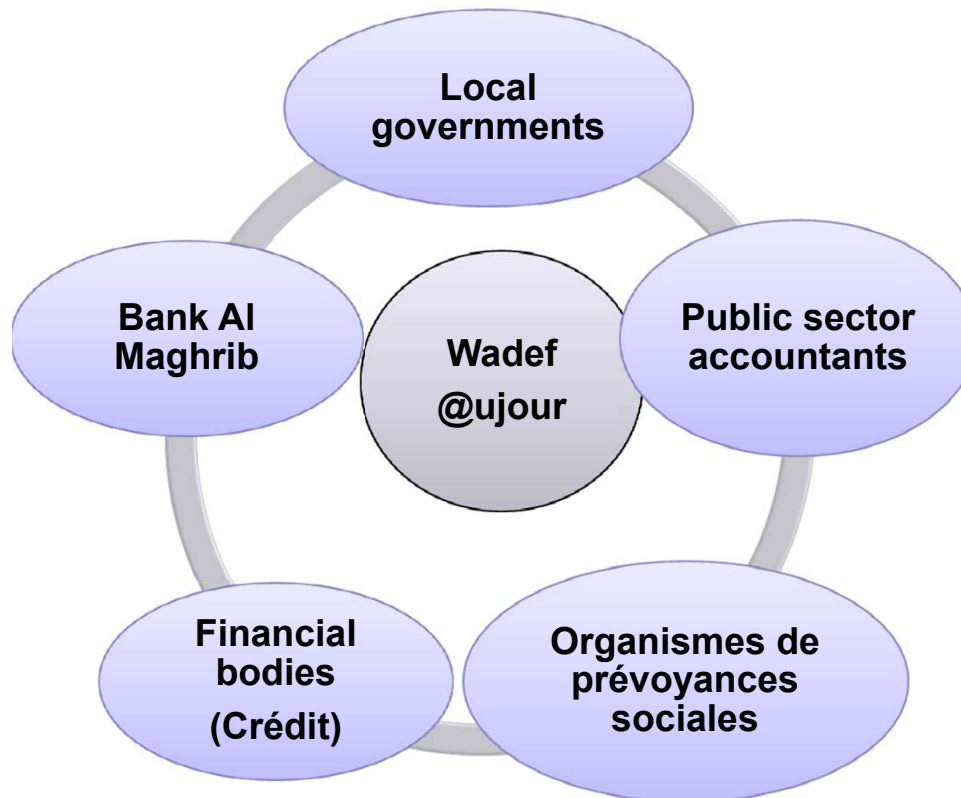
- Rapid data generation on the management of local finance;
- Comprehensive reports issued in various forms and media for different levels of local finance management (municipality, province, region and national level);
- Good use of data via aggregate and ratio approaches (self-financing ratio, investment capacity, debt ratio...) which enable comparisons;
- Use of electronic and efficient tools to support decision making (retrospective and prospective analyses) on issues related to the local finance of local governments



## IS ELEMENTS

### Staff pay management system: Wadef @ujour

#### Simplified access to partners

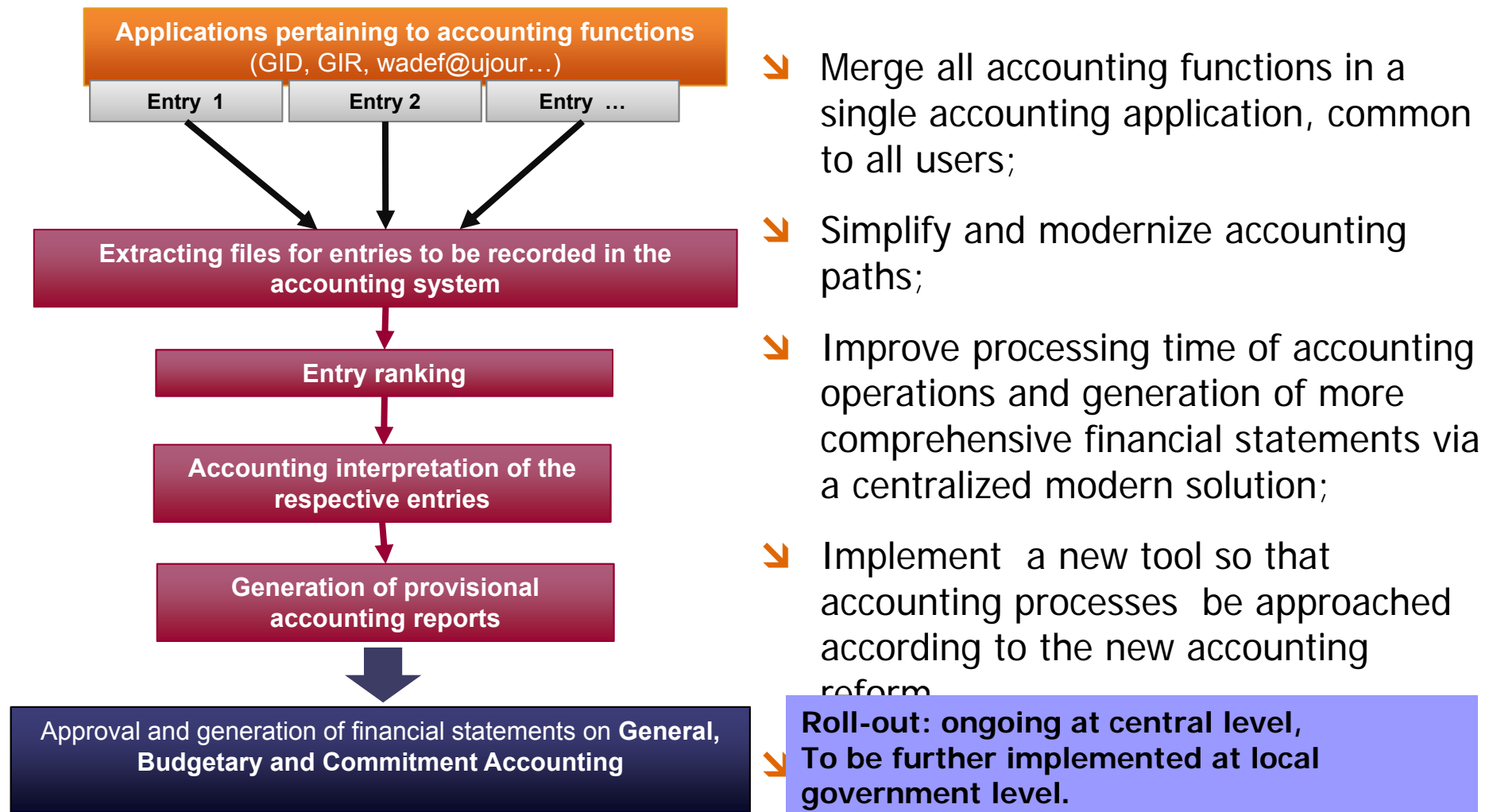


- A service for local governments;
- Alignment of data and procedure on staff employed by the local governments with those employed by the central government;
- Streamlining of procedures and administrative circuits in order to reduce processing time of staff files;
- Standardization of management rules;
- Support for the decision-making process: possibility to launch reform mock-up and to quickly measure their impact;

- Roll-out progress: 50 %
- End-implementation objective: single, integrated system

# IS ELEMENTS

## Accounting system: (FR)PCE





## KEY SUCCESS FACTORS

- Participatory approach
- Pooling and sharing
- Progressivity
- Openness towards citizens and companies
- Change management