

*ASSOCIATION INTERNATIONALE DES
SERVICES DU TRESOR*

*MEETING of the Executive Board of AIST
Paris – 18 July 2016
Preparatory Document*



Participants

Board members:

President: Mr. Jamal ALSAHLI, Kuwait

Vice-president: Mr. Pierre-Jean FENO, Madagascar

Vice-president: Mr. Daouda SEMBENE, Senegal

Administrators:

Mr. Konan Jacques ASSAHORE, Ivory Coast

Mr. Bruno PARENT, France

Dr. Jozsef DANCSO, Hungary

Mr. Nouredine BENSOUUDA, Morocco

Guests:

Mr. Sosthène Ossoungou NDIBANGOYE, Gabon

General Secretariat:

Mr. Didier CORNILLET, Secretary-General

Ms. Christelle VOLPI, Advisor

External Auditor:

Mr. Laurent ROUSSEAU

Agenda:

1 – Financial situation

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2 - Preparation of the new General Assembly

- 2.1 Partial renewal of the Executive Board
- 2.2 Candidacies for hosting future events

3 - Organisation of the 2016 thematic seminar

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1- Financial situation

1.1 The association's financial situation at the close of the 2015 fiscal year

A. Financial result (budgetary implementation) as of 31/12/2015

The following table displays the financial result (expenditure account and revenue account) as of 31 December 2015, date of the close of the fiscal year.

AIST Financial Result			
Fiscal year from 1 st January 2015 to 31 December 2015			
Expenditures		Revenues	
Non-stocked purchases of material and supplies	230.94 €	Contribution revenues	73 829.30 €
Annual symposium expenses	39 301.59 €	Other revenues	396.81 €
Thematic seminar expenses	21 105.34 €		
Traveling, mission and reception expenses	757.09 €		
Banking services	415.41 €		
Various fees of day-to-day management	4 581.22 €		
Result (profit)	7 834.52 €		
Total	74 226.11 €	Total	74 226.11 €

The surplus of collected revenues (74 226.11 €) compared with the expenditures of the fiscal year (66 391.59 €) yields a **profit of 7 834.52 €**.

1. Collected and recorded revenues

a) Revenues from contributions

For the year 2015, the total amount of expected contributions amounts to **77 000€**.

Contributions for the year 2015 from member states were called for on 4 January 2015, the deadline fixed on 31 March 2015.

In accounting, the revenue from contributions received between 1st January 2015 and 31 December 2015 amounts to **73 829.30 €**, within which we may differentiate the contributions from the present fiscal year, those made for previous years, and those paid in advance.

▪ <i>Contributions for previous fiscal years paid in 2015</i>	2 322.94 €
• payment in 2015 of the balance of Haiti's 2012 contribution;	748.50 €
• payment of 3 074.44 € in 2015 by the Central African Republic for its 2015 (1 500.00 €) and 2014 (1 500.00 €) contributions, and a partial payment of 74.44 € to deduct from its contribution due for 2013 (1 500.00 €).	1 574.44 €
▪ <i>Contributions paid in advance in 2015 for future fiscal years</i>	7 624.99 €
• payment in 2015 of Ivory Coast's 2016 and 2017 contributions;	5 000.00 €
• payment in 2015 of the Union of the Comoros' 2016 contribution (its due contribution amounting to 2 000.00 €, the country currently enjoys an advance of 1 249.99 €; cf. infra).	2 624.99 €

The result is that 2015 contributions collected throughout the 2015 fiscal year amount to 63 881.37 € (73 829.30 € - 7 624.99 € - 2 322.94 €).

▪ <i>2015 contributions paid in advance and recorded in previous fiscal years</i>	4 500.00 €
• payment in 2013 of Ivory Coast's 2015 contribution;	2 500.00 €
• payment in 2014 of the 2015 (2 000.00 €) contribution of the Union of the Comoros and an advance of 625,00 € on future contributions.	2 000.00 €

Hence, the total paid contributions for the year 2015 amount to 68 381.37 € (63 881.37 € + 4 500.00 €) and, for that year, 4 countries owe 8 500.00 €. The difference (77 000 € - 68 381.37 € - 8 500 €, hence 118.63 €) matches the banking fees.

After monthly reminders throughout the year, a last prompt was sent on 24 December 2015 to 3 countries which had not yet paid their 2015 contributions (one country having sent an email to the Secretariat General to announce the payment would be made shortly).

As of this day, the year-by-year contribution arrears (prior to 2015) amount to the following:

Country	2007	2008	2009	2010	2011	2012	2013	2014	Total
1								2 000	2 000
2					1 500	3 000	2 500	2 500	9 500
3							1 500	1 500	3 000
4				1 500	1 500		1 425.56		4 425,56
5	1 500	1 500	1 500	1 500	1 500	2 625	2 000	2 000	14 125
Total	1 500	1 500	1 500	3 000	4 500	5 625	7 426	8 000	33 050.56

The total amount of unpaid contributions as of 31 December 2015 amounts to 41 664.19 € (33050.56 € + 8 618.63 €).

Given the difficulties to collect the 2014 contribution from Cambodia (country 1) which terminated its membership to the association, it is proposed to cancel its debt of 2 000.00 €.

b) Other revenue

This revenue comes from the “Livret A” (regulated investment) and amounts to 396.81 €.

2. Paid and recorded charges

Aside from the purchases of non-stocked materials and supplies (230.94 €), the main expenses paid in 2015 can be classified as such:

▪ <i>Expenses of the yearly symposium</i>	39 301.59 €
• Expenses charged for the 8 th yearly symposium held between 10 and 13 November 2014 in Antananarivo (Madagascar). These fees are due to the purchase of satchels amounting to 1 789.80 € and to the payment of the debate transcription amounting to 1 710.00 €;	3 499.80 €
• Expenses relating to the 9 th yearly symposium held between 16 and 18 November 2015 in Dakar (Senegal):	35 801.79 €
• Two preparatory missions in Dakar by the Secretary-General, from 18 to 21 January 2015 and from 20 to 24 September 2015. Relating fees include travelling expenses (airport transfers by taxi), the Secretary-General’s accommodation and catering for a total amount of 1761.06€;	
• Accommodation fees / catering at the King Fahd hotel (18 590.00 €);	
• Interpretation fees and technical services (11 085.59 €);	
• Travelling expenses of the General Secretariat (4 000.52 €);	
• Miscellaneous expenses (364.62 €).	
▪ <i>Thematic seminar expenses from 17 to 18 June 2015 in Rabat (Morocco)</i>	21 105.34 €
• Expenses incurred for the preparatory meeting (20 April 2015 in Paris, France) including catering fees for facilitators and the Secretary-General, as well as accommodation fees for the Senegalese facilitator (2 nights, 19 and 20 April)	256.99 €
• Purchase of flight tickets (round trip Paris-Rabat) and airport transfer by taxi of the Secretary-General and the advisor;	895.16 €
• Residential hosting of the seminar (accommodation fees for the delegates and the General Secretariat, catering expenses, expenses to rent and to equip working facilities, banking services commission);	14 134.04 €
• French-English interpretation fees;	4 351.07 €
• French-English translation fees.	1 468.08 €

▪ <i>Travelling, mission and reception expenses</i>	757.09 €
• Purchase of presents for the General Directors;	39.09 €
• Reimbursement of travelling expenses from Le Mans to Paris incurred by the external auditor for his participation to the Executive Board Meeting on 30 June 2014;	84.00 €
• Reimbursement of travelling expenses from Le Mans to Paris incurred by the external auditor for his participation to the Executive Board Meeting on <u>26 June 2015</u> ;	134.00 €
• French-Ukrainian interpretation expenses incurred for the 26 June 2015 Board Meeting.	500.00 €
▪ <i>Banking services expenses</i>	415.41 €
• Banking fees charged by the Caisse des Dépôts, in which the association holds a checking account (account management fees, credit card fees, commissions on foreign exchange transactions, fees related to the use of a bank account...);	279.41 €
• Banking fees charged to AIST by the Crédit Agricole (yearly contribution for the credit card).	136.00 €
▪ <i>Various expenses of day-to-day management</i>	4 581.22 €
• AIST website hosting fees and subscription to a professional email account with provider Orange;	71.28 €
• Catering fees of the Secretary-General and the Graphic Designer in the framework of the 10-year AIST brochure's (2016) design;	45.00 €
• Reimbursement, to the profit of CREDAF, of the balance of AIST's share relating to common expenses for the functioning of the Secretary General (a deposit of 2 975.22 € had been paid on 29 December 2014);	4 300.84 €
• Catering fees for the Secretary-General and the Mauritanian delegation (June).	164.10 €

3. Asset and financial situation

	Situation as of 31/12/2014	Situation as of 31/12/2015
ASSETS		
1- Liquid assets		
Banking account CDC*	21 511.60 €	28 754.74 €
Checking account CA**	2 546.78 €	2 761.33 €
Cash	148.74 €	128.76 €
2- Savings account		
“Livret A” savings bank – CA**	44 296.22 €	44 693.03 €
Total	68 503.34 €	76 337.86 €
LIABILITIES		
1- Retained earnings		
Credit balance	66 177.78 €	68 503.34 €
2- Deferred debiting		
Balance		
3- Fiscal year result		
Result	2 325.56 €	7 834.52 €
Total	68 503.34 €	76 337.86 €

1.2 The intermediary financial situation of the association as of 31/05/2016

A. Financial result (budget implementation) as of 31/05/2016

The following table displays the financial result (expenditure account and revenue account) as of 31 May 2016.

AIST Financial Result			
Fiscal year of 1 January 2016 to 31 May 2016			
Expenditures		Revenues	
Annual symposium expenses	5 684.52 €	Revenues from contributions	54 236.32 €
Thematic seminar expenses	2 443.49 €	Exceptional revenues	47.09 €
Banking fees	108.60 €		
Various expenses of day-to-day management	23.76 €		
Result (profit)	46 023,04 €		
Total	54 283.41 €	Total	54 283.41 €

The surplus from collected revenues (54 283.41 €) on expenses made during the fiscal year (8 260.37 €) yields the intermediary result of a profit of **46 023.04 €**.

1. Collected and recorded revenues

a) Revenues from contributions

For the year 2016, the total amount of expected contributions reaches **73 500 €**.

Contributions for the year 2016 from member states were called for on 29 December 2015, the deadline fixed for 31 March 2016.

In the accounts, the revenue of contributions received between 1 January 2016 and 31 May 2016 amounts to 54 236.32 €, within which we can differentiate contributions for the current fiscal year, those made for previous years, and those paid in advance.

- **Contributions for previous fiscal years paid in 2016** **2 500.00 €**
 - payment in 2016 of Ukraine's 2015 contribution; 2 500.00 €
- **Contributions paid in advance in 2016 for future fiscal years** **1 524.49 €**
 - payment of the Union of the Comoros 2017 contribution (the contribution due amounts to 2 000.00 €; the country has paid 1 524.49 € in advance). 1 524.49 €

The result is that 2016 contributions collected during the 2016 fiscal year amount to 50 211.83 € (54 236.32 € - 2 500.00 € - 1 524.49 €).

- **2016 contributions paid in advance and recorded in the past fiscal years**
 - payment in 2015 of Ivory Coast's 2016 contribution; 2 500.00 €
 - payment in 2015 of 2 624.99 € by the Union of the Comoros, of which 2 000.00 € for their 2016 contribution and 624,99 € for their 2017 contribution. 2 000.00 €

The total amount of 2016 contributions paid in advance is: **4 500.00 €**.

Hence, the total 2016 contributions paid as of 31 May 2016 amount to 54 711.83 € (50 211.83 € + 4 500.00 €) and, for this year, 7 countries owe 18 500.00 €. The difference (73 500.00 € - 54 711.83 € - 18 500 €, therefore 288.17 €) matches the banking fees.

After monthly reminders, a last prompt reminder was sent on 9 May 2016 to the countries which had not made their 2016 contributions.

As of that day, year-by-year contribution arrears (prior to 2016) amount to the following:

Pays	2 007	2 008	2 009	2 010	2 011	2 012	2013	2 014	2 015	Total
1					1 500	3 000	2 500	2 500	2 500	12 000
2							1 500	1 500	1 500	4 500
3				1 500	1 500		1 425,56			4 425,56
4	1 500	1 500	1 500	1 500	1 500	2 625	2 000	2 000	2 000	16 125
Sous-total	1 500	1 500	1 500	3 000	4 500	5 625	7 426	6 000	6 000	37 050,56

The total amount of unpaid contributions reaches 55 550.56 € (37 050.56 € + 18 500 €) as of 31 May 2016.

b) Exceptional revenues

A sum of 47.09 € was wired by CREDAF onto AIST's CDC account in order to regularise CREDAF-AIST common expenses in 2015.

2. Paid and recorded expenses

The principal expenses paid in 2016 can be classified as such:

▪ Annual expenses of the symposium	5 684.52 €
• Expenses incurred for the 10th yearly symposium to be held in Kuwait (14-16 November 2016).	2 573.66 €
• Travel expenses (round-trip flight Paris-Kuwait City) of the Secretary-General for a preparatory mission (March 2016) for the 10 th yearly symposium.	
• Expenses related to the 9 th yearly symposium held between 16-18 November in Dakar, Senegal:	3 110.86 €
◦ Translation from French to English.	
▪ Thematic seminar expenses from 11-12 July 2016 in Port-au-Prince (Haiti)	2 443.49 €
• Expenses incurred for the preparatory meeting (18-20 April 2016, in Paris, France) including accommodation for two facilitators	453.45 €
• Purchase of a flight ticket (round trip Paris-Port-Au-Prince) for the Secretary-General	1990.04 €
• Banking services fees	180.60 €
• Banking fees charged by the Caisse des Dépôts, where the association has its checking account (account management fees, credit card fees, commissions on foreign exchange transactions, fees related to the use of a bank account...)	180.60€
 <i>Various expenses of day-to-day management</i>	
	23.76 €
• AIST website hosting fees and subscription to a professional email account with provider Orange.	23.76 €

B. Intermediary balance sheet for AIST.

The following table presents the financial and asset situation as of 31 May 2016.

	Situation as of 31/12/2015	Situation as of 31/05/2016
ASSETS		
1- Liquid assets		
Bank account CDC*	28 754.74 €	74 731.97 €
Checking account CA**	2 761.33 €	2 150.47 €
Cash	128.76 €	267.06 €
2- Savings accounts		
« Livret A » savings bank – CA**	44 693.03 €	47 193.03 €
Total	76 337.86 €	124 342.53 €
LIABILITIES		
1- Retained earnings		
Credit balance	68 503.34 €	76 337.86 €
2- Deferred debiting		
Balance		1 981.63 €
3- Fiscal year results		
Result	7 834.52 €	46 023.04 €
Total	76 337.86 €	124 342.53 €

* CDC : Caisse des Dépôts

** CA : Crédit Agricole

2 - Preparation of the General Assembly

2.1 Partial renewal of the Executive Board

In accordance with the statutes of AIST adopted in Hammamet (Tunisia) in 2012, the partial renewal of the Executive Board will take place during the General Assembly to be held in Kuwait.

The positions of President and of both Vice-Presidents are designated by the statutes: the presidency is given to the country organising the present year's symposium, while the vice-presidencies are given to countries which organised the symposium in the years N-1 and N-2. Therefore, the presidency of AIST will be chaired by the country in charge of hosting the 2017 symposium (Congo), while the vice-presidencies will be given to the countries hosting the 2015 (Senegal) and 2016 (Kuwait) symposiums.

Moreover, Morocco and France enjoy the status of permanent members and are therefore administrators by right. Consequently, two positions of administrators are voted upon by the General Assembly. Any member country may be a candidate, as the status of member implies rights and obligations defined by the statutes.

The three outgoing members (Madagascar, as Vice-President; Ivory Coast and Hungary as administrators) may be candidates if they wish to hold a renewed mandate, as Executive Members are eligible to reappointment.

It is reminded here that AIST statutes dictate that the Executive Board's structure must, "as far as possible, reflect the geographical diversity of the Association's members."

2.2 Candidacies for hosting future events

In order to anticipate and to best prepare future events, the Secretary-General has called on countries to apply to host coming AIST events. This would improve the clarity of future work perspectives on the one hand, and it would counteract the potential defection of a candidate-country on the other hand.

Thereafter, the Dakar General Assembly has unanimously adopted that future symposiums and general assemblies, as well as seminars, would take place following this program:

2.2.1 Symposiums

- ✓ 2016: Kuwait
- ✓ 2017: Republic of Congo

2.2.2 Seminars

- ✓ 2017: Algeria
- ✓ 2018: Vietnam
- ✓ 2019: Hungary

It is reminded here that candidacies to host future symposiums may be sent to the General Secretariat after the General Assembly. Candidate countries' contributions must be up to date.

3 - Organisation of the 2016 thematic seminar

Following the decision of the General Assembly in Hammamet in 2012, a second event, open only to AIST members, is organised in the format of a thematic seminar.

3.1 Choice of a topic

This two-day seminar focuses on "The Role of Treasury services in the management of public debt." The topic was proposed during the Executive Board in June 2015 by Board members and approved by the Dakar General Assembly.

The seminar is split between plenary sessions and workshop sessions (three workshops are planned). It is based on the presentation of three association members' experiences: Haiti, France and Senegal. The workshops focus on:

- developing domestic markets;
- Other sources of financing: non-negotiable Treasury bonds, debt cancellation, specific financing; Islamic finance, public-private partnerships, Eurobonds;
- Cash management, debt reimbursement and accounting.

Two experts, Mr. Souleymane SENE (Senegal) and Mr. Didier MAITRE (France) agreed to design and facilitate this seminar. They will be assisted by Mr. Thierry MOUGIN (France) for facilitating a third workshop.

3.2 Date and location of the seminar

Haiti is hosting the seminar, on 11 and 12 July 2016.

3.3 Financing means

In accordance with Resolution n° 8 voted during the Hammamet General Assembly, AIST covers accommodation and catering for two delegates participating to this event for every member state with up-to-date contributions.

Moreover, it is reminded here that the Dakar General Assembly has approved unanimously, in Resolution n°4, member states' commitment to cover the accommodation expenses of delegates who cancel their stay after the deadlines set by the hotel ("no shows"), fees which are charged to the Association. Statutes have been modified as well with the agreement of the General Assembly.

3.4- Provisional budget

At the date of this document's writing, the total provisional budget amounts to 35 734 €, the computation of which is based on 40 participants to AIST (for a total registered number of 47).

4 – Preparation of the yearly 2016 symposium

4.1- Choice of a topic

Several contributions and topic proposals have been collected by the Secretariat General via online evaluation surveys:

- 1) Budgetary and state accounting IT systems / dematerialisation;
- 2) Local public sector / decentralisation / management of public establishments;
- 3) Cash and debt management / banking activity / Role of the Central Bank; Single Treasury Account; Strategic Management of Public Debt; issues and stakes;
- 4) Internal audit / internal control;
- 5) Accounting norms / budgetary and accounting consolidation of the public sector / Financial valuation and communication;
- 6) Place of the Treasury in financing the economy; role of Treasury services in the process of settling the state budget; place and role of Treasury services in the state's information management system; strategic orientation of the Treasury's missions; 3 sub-topics:
 - ✓ Modernizing the implementation system of revenues and expenditures;
 - ✓ Improving the management of public companies;
 - ✓ Developing the role of the public Treasury in financial matters.
- 7) Control of budgetary expenditures;
- 8) Authorizing and accounting officers: multiple authorizing officers and accounting organisation; links between the activities of bodies charged with preparing the state budget, authorizing officers and public Treasury services: issue of public finances; personal responsibility and liability to pay compensation of the accountant before the Court of Auditors; welfare system and third party liability in public debt recovery;

- 9) Accountability: updates and perspectives; model for preparing a settlement account (financial statement bill, financial statements, administrative account...); program-specific budgeting and accruals-based accounting; moving from a cash-based accounting to an accruals-based accounting; challenges and issues;
- 10) Resources: payroll system of state staff;
- 11) Accrual-based accounting: what are the stakes for public finance governance?

The Secretariat General proposes a choice of two themes to the Board in Annex 1.

4.2- Date and location of the symposium

Kuwait's candidacy was validated unanimously by the Dakar General Assembly on November 18th, 2015. The Secretary-General led a preparatory mission in Kuwait on 14-17 March 2016.

Due to diverse scheduling, organisational and climactic constraints and in agreement with the AIST President, the symposium will be held from Monday, November 14th to Wednesday, November 16th, 2016.

4.3- Organisational means

The summary of the preparatory mission was sent to Board members by the General Secretariat via email on 11 April, informing them on the dates and the format of the 2016 symposium.

Similarly to the Senegalese symposium, the General Assembly will take place after the works of symposium, on **Wednesday, 16 November 2016** (morning). The General Assembly in the last session will follow a "protocol" logic regarding the transmission of the presidency, not explicitly written in the statutes, which allows the outgoing President to chair the event until the new President takes up his duties following the General Assembly. This avoids having "two Presidents" at once, although traditionally, the outgoing President chairs the symposium as its organiser.

Moreover, it is reminded here that the Ministry of Finance will cover accommodation and catering expenses of participants, limited to three per delegation. It will also offer a medal to participants to celebrate AIST's 10th birthday.

The schedule, in Annex 2, will be designed according to the Executive Board's validation of the proposal of the topic chosen by the Board.

5 – Various issues

5.1 Contribution arrears: implementing the scale of sanctions

The Dakar General Assembly (2015) has unanimously approved, to take immediate effect, gradual measures concerning countries facing outstanding payments, following this scale:

1. Under 3 years of arrears: participation to AIST events with no expenses covered, whilst keeping voting rights;
2. Beyond 3 years of arrears: participation to AIST events with no expenses covered and no voting rights;
3. Beyond 5 years of arrears: suspension of adhesion, with suspension of contributions and ban from participating to events;
4. Renewing adhesion is possible after suspension, under the condition of regularizing contribution arrears;

5. A settlement plan, proposed by the Secretary-General and approved, signed and respected by the countries facing outstanding payments, suspends the application of the above-cited measures.

On 31 December, 2015, 4 countries are concerned by these new measures (cf. supra the table in 1a) *Revenues from contributions*):

- ✓ Guinea and CAR: three years of unpaid contributions;
- ✓ Djibouti and Chad: five years of unpaid contributions.

Consequently, the effective application of sanctions is to be decided, notably the following:

- ✓ Guinea and CAR: participation to AIST events with no expenses covered and voting rights removed;
- ✓ Djibouti and Chad: suspension of adhesion, with suspension of contributions and ban from participating to events.

After the decision of the Executive Board, the General Secretariat will inform concerned countries of the measures taken in their case, reminding them that:

- On the one hand, renewing their adhesion is possible after suspension, under the condition of regularizing their contribution arrears;
- On the other hand, a signed and respected settlement plan suspends the measures mentioned above.

5.2 Communication

For our association's 10th anniversary, and with the agreement of the President of AIST during our preparatory mission last March, it is proposed to renovate the association's website and adopt a new logo to modernize communication.

The website www.aist-tresor.com is an important means of internal and external communication for the Association, and we call on AIST members' contributions to update it regularly. It is reminded here that the login credentials to enter the members-exclusive section on the website are:

- ✓ Username: *tresor*
- ✓ Password: *services*

However, the website no longer reflects modern standards of communication in terms of ergonomics, design, and user-friendliness. This is also the occasion to add to this change a new, more institutional logo (c.f. Annex 3).

The Secretary-General has asked an IT service provider to renovate the website in the goal of a more modern and easier communication. Moreover, given the many problems experienced by the Secretary General in the use of its different Orange email accounts (difficulties in receiving or sending messages, notably grouped ones), this service provider has offered to change the web host to solve these issues. The quotation (cf. Annex 4) yields an amount of 2700 € with tax.

Additionally, a brochure celebrating the association's 10th anniversary is currently being designed and will be given along with the 10-year medal offered by Kuwait.

5.3 Strengthening AIST

The General Secretariat has received a new application from a 4th-year student at Sciences Po Paris for a 6-month internship required by his academic program, from 1 August 2016 to 1 January 2017. As for his predecessors, his academic curriculum will allow him to achieve various synthetic tasks, of document research, of website updating or translation of documents into English, thus assisting the General Secretariat which is made up of 3 co-workers.

This internship lasting over 2 months, he must be remunerated (allocated gratification). Only the hours during which he is working will be remunerated, and this within a framework of 35 weekly hours. The financial burden will be split between CREDAF and AIST, following the usual allocation regarding common expenses (29.42% in 2015). It is reminded here that this method consists in allocating such expenses proportionately to the total expenditures made by each organisation in the current fiscal year. Its monthly cost is estimated at 148€ for AIST.

TOPIC 1: The state budgetary and accounting information system, a reform within the reform.

Many countries are engaged in a structuring reform of public accounting which has adopted the rules and methods of accruals-based accounting.

This reform's goal is to offer a more complete financial information to economic and political decision-makers. The exhaustiveness of information also implies a reasonable confidence in the inviolability and the presence of internal controls in information systems.

Yet today's systems have been designed and developed some years ago and must be adapted to follow these requirements and to be linked to other more recent technical tools. It is difficult to lead at once this project of accounting reform and that of changing the information system, but this second building ground is to be opened soon after the first one, once the legal and accounting rules are known.

The design of a new information system implies heavy investments to achieve three objectives: setting up a tool that is as integrated as possible between authorizing officers and accountants, and between accountants themselves; integrating internal automatic controls and internal security; finally, offering reliable and quick restitution of assets.

It is often difficult to create interfaces between different information systems. Maximum efficiency is usually reached by using the same information system along the entirety of the expenditure and revenue chain. Transshipment operations between authorizing officers and the accountant are risky in terms of losing information (manual data re-entry, digital gateways). They may damage the feedback from the accountant towards the authorizing officer, while they are useful to the latter to operate. They make the task of auditing public action much more tiresome for Parliament and for auditing bodies.

Accountants within one department must be provided with the same tool, or given automated interfaces to accelerate a more reliable flow of data. Finally, when several accounting networks exist, it is appropriate to have integration tools in general accounting which closely record operations, financial flows and outstanding amounts to be recovered.

The system to be designed also aims at integrating a set of internal audits of consistency, in order to make operations more reliable and to detect anomalies. These integrated audits allow for a faster production of yearly accounts, when the latter are done throughout the implementation of the budget. It implies an important change in its design and its elaboration. The securing and traceability of connections supports this choice of a reliable tool.

Finally, the information system must allow for the completed objectives assigned to accruals-based accounting, to provide the expected data (profit or loss account, balance sheet) and to sketch a picture of assets and debt, for example. This information also allows for a finer steering of public action to further improve the quality of the feedback.

TOPIC 2: Dematerialisation of accounting documents and financial statements

Context:

Dematerialisation is spreading in our departments. In its legal foundation, it is a solution set up by many countries to modernize their financial administration. The area covered by dematerialisation is vast: the accounting chain of expenditure and revenue, the production of financial statements produced for the accounts adjudicator, as well as online services offered to the indebted and the receipt of suppliers' invoices.

Established legal and technical solutions:

The success of dematerialisation rests first on the existence of legal texts giving legal value to dematerialized formats. The electronic signature has the same value as a handwritten signature. Then, you must be capable of securing the entire device. Finally, departments must be able to offer the most ergonomic technical solution compatible with the various IT tools of external players.

What should be the strategy for dematerialisation?

1- Dematerialising accounting statements:

This is often the first step, because it is achieved within the administration and technical solutions are fully mastered within the structure. The main difficulties concern the signing of the statements and the intangibility of the information during the transmission to the financial magistrate.

2- Dematerialising supporting documents:

This task is more complicated because it requires placing in a single format documents different in nature (more than one stakeholder, plurality of a legal nature: contracts, invoices, statements of case...). This dematerialisation is first duplicative, to then become a native dematerialisation.

3- Online services for users:

More developed for tax revenue, the development of online services for users concerns payments. Simplicity and security are two main objectives.

4- Dematerialised invoices:

Native dematerialisation is the goal to reach to actually reduce administrative time spent on invoices. It strengthens the security of operations and simplifies the query of the financial magistrate. The administration must however offer a single counter adapted to all IT formats, to incorporate all technical solutions used by the many suppliers.

Dematerialisation, vector of modernisation of public action:

It makes it possible to reduce the human and financial means assigned to processing tasks. It also allows for changing the borders of administrative organisations within the state or through the service delivery to local authorities. It promotes an improvement of internal audits, the prevention of ethical infractions and the fight against financial crime.

At the service of State reform, it is not the sole vector of modernisation which implies a political direction for change.

Dematerialisation and repercussions on the functioning of services:

It is part of a decision to modernise services to achieve higher efficiency. The necessity of quickly and safely treating information require the administration to act equally on information vectors (dematerialisation) but also on work procedures, aiming no longer at making tasks exhaustive, but at selecting them according to the issues at hand.

Dematerialisation also allows for a territorial organisation of services in a different way. It allows services belonging to the same work chain to operate remotely, and no longer requires that counters be available to the public (reduction or even prohibition of payments or reimbursements in cash and rise of the proportion of households with a bank account).

Dematerialisation and renovating auditing:

Switching to dematerialisation has repercussions on internal and external controls. As regards internal controls, this tool allows for a more rigorous selection of samples and better traceability of the validated control plan. It also simplifies the archiving of the audits.

External controls (independent audits or financial magistrate) are also modified. Information becomes contestable and the examination now bears more on the employed procedure (as of now traceable) and on the remote examination of internal controls in a present-day manner.

PROGRAM - KUWAIT – from 14 to 16 November 2016

Sunday 13 November 2016

7.30 PM – 9PM: **Welcoming dinner cocktail**

Monday 14 November 2016

Morning

8.30 AM: **Welcoming and registration procedures**

9.0 M – 9.30 AM: **Opening ceremony of the symposium**

- Address of the President of AIST
- Address of the Secretary-General of AIST

-Address of the Minister of Finance or his representative

9.30 AM – 10 AM: **Break**

10 AM – 12.30 PM: Work Session 1

12.30 PM – 2 PM: **Lunch**

Afternoon

2 PM – 3.30 PM: Work Session 2

3.30 PM – 3.50 PM: **Break**

3.50 PM – 5.30 PM: Work Session 3

Social event and dinner

Tuesday 15 November 2016

Morning

9 AM – 10.30 AM: Work Session 4

10.30 AM – 10.50 AM: **Break**

10.50 AM – 12.30 PM: Work Session 5

12.30 PM – 2 PM: **Lunch**

Afternoon

2 PM – 3.30 PM: Work Session 6

3.30 PM – 3.50 PM: **Break**

3.50 PM – 5 PM: Work Session 7

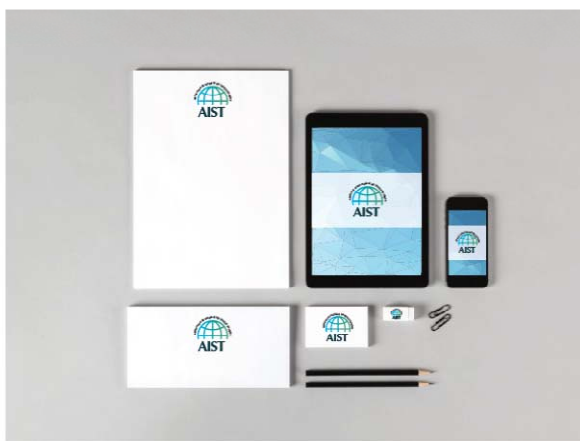
5 PM – 5.30 PM: **Closing of the symposium**

- Address of the Secretary-General of AIST
- Address of the President of AIST
- Address of the Minister of Finance or his representative

Dinner

Wednesday 16 November 2016

9 AM – 11 AM: **General Assembly**



2016 - V1 - Dimitri HENCHOZ pour DGI-AIST Trésor



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Paris, le 02 juin 2016

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Note d'honoraires	N° DH 03 850	PU €HT	Quantité	Prix €HT
Désignation du projet Création graphique Site Internet association AIST-Trésor	Création graphique D'après la note Note DH_850_DGI_4.pdf A partir de la réflexion menée pour le site de l'Association CREDAF, nous ré-utiliserons certaines étapes de travail, brief, description, développement, pour construire le nouveau site Internet de l'association AIST-Trésor.			
	Présentation graphique Deux solutions visuelles, finalisation			
	Développement technique Mise en place du CMS, Installation et configuration, Intégration des gabartis,			
	Recette et livraison Réglages finaux et mise en ligne	2 000,00 €	1	2 000,00 €
	Nom de domaine et hébergement Aide à l'achat des nom de domaine, hébergement, réglages, création des mails (imap)	250,00 €	1	250,00 €
<i>Merci d'établir le règlement au nom de Dimitri Henchoz</i> N° de SIRET : 445 271 091 00024 Code APE : 923A N° Maison des artistes : H156787 N° de TVA intra. : FR954452710910024 TVA acquité sur les encaissements. Paiement comptant à réception de la facture, pénalités de retard : 8 fois le taux d'intérêts légal. Indemnité forfaitaire pour frais de recouvrement de 40€, en cas de retard de paiement. Membre d'une association Agréée, le règlement par chèque est accepté.	Livraison : votre site Internet <i>Hors achats d'art, illustration, graphique, rédactionnel, secrétariat de rédaction, épreuves d'étalonnage et impression</i>			
	Cession des droits Les droits sont acquis après règlement de la note d'honoraires			
	TOTAL € HT			2 250,00 €
	Corrections d'auteur facturées en sus 55€/H	55,00 €	0	
	TVA 20 %			450,00 €
	TOTAL € TTC			2 700,00 €