The New Moroccan Accountancy System

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Agenda

- The accounting reform
- The information system objectives
- The approach to choose the IT solution
- The IT solution ecosystem
- The modernization plans & future directions
- The Key Factors of Success
The accounting reform is a national and multidimensional project

Inspired by international norms and standards (IPSAS)
The accounting reform is a multidimensional project.

- Accounting framework
- Change management
- Information System
- Balance sheet opening
- Accounting Quality
The reform implementation plan

2007-2008
Study for the choice of the solution
Adoption of the accounting framework

2009
Acquisition of the IT solution

2015
Adoption of the Organic Finance Law

2018-2019
Parallel run

2 janvier 2020
Transition to operation mode
The information system objectives

• Trace in a faithful and exhaustive manner all of the State's operations, despite their complexity and the importance of their volume

• Produce reliable, relevant and rapid accounting and financial information

• Facilitate the control of state finances

• Introduce the patrimonial vision into State accounting

• Streamline public cash management
A client-centric approach to choose the IT solution

- Identification of 40 solutions
- Preselection of 7 editors
- Preparation and sending of RFI
- Analysis of the responses to the RFI*
- Short-list of 2 editors
- Preparation of RFP**
- Identification of 40 solutions

*RFI: Request For Information
**RFP: Request For Proposal
*** POC: Proof Of Concept
The IT solution ecosystem

Accountancy Information System

- Integrated Tax System (SIT)
- Integrated Expenditure System (GID)
- Payroll (wadef@ujour)
- Budget System (e-budget)
- Integrated Customs System (BADR)
- Integrated Recovery System (GiR)
- Banking system (SIAB)
Morocco : IFMIS Overview

System name: Système d’Information du Plan Comptable de l’Etat (SIPCE)
System modules: Accounting, Reporting, Asset Management,
Interfaces: Budget, Tax, Customs, Expenditure, Recovery, Payroll, banking
Application SW: Commercial package (EBS : E-Business Suite)
Scope: Central government
# of system users: 3000
# of central gov entities connected: 551
Operational since: 01/2020
Hosting environment: Main data center
Gov service bus & APIs: proprietary interoperability platform
The modernization plans & future directions

- Accounts certification by the court of auditors
- Implementation of cost accounting
- Extension to local authorities accounting reform
The Key Factors of Success

• An appropriate **approach** for the choice of the solution

• A good **governance** system with the implication of the **stakeholders**

• A **progressiveness** in the process of implementing the reform: "**Think big, start small**"

• A good **change management** process