

Resource Planning and Management Systems

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Presentation by:

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Theme of presentation

**Theme of presentation - the central role of budget
within an integrated Government Financial
Management (GFM) system**

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•This presentation embraces a broad view of integrated financial management, including planning, budgeting, execution and the management of resources using both financial and non-financial measures.

Resources	⇒	Measured in money
Planning	⇒	Planning and budget process
Management achieve goals	⇒	Execution of plan and budgets to
Pulling it together	⇒	Integration of processes

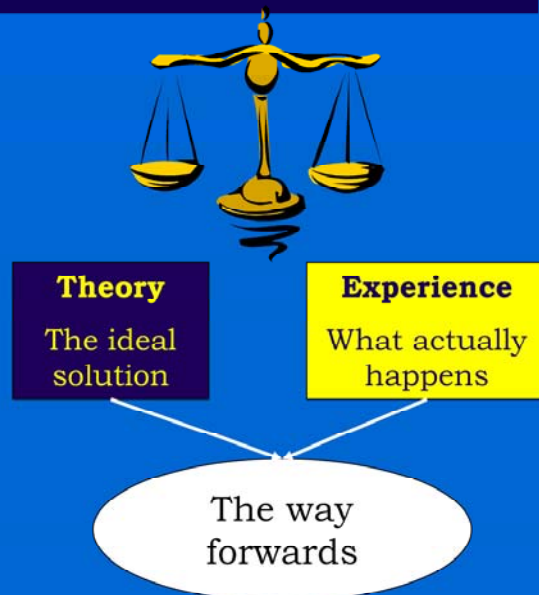
•The presentation takes into account the messages from earlier presentations.

•The concluding theme is that budget has a central role within Government Financial Management (GFM).

Overview of Presentation

Four elements to presentation

- Nature and goals of GFM
- System options within GFM
- Role and requirements of budget
- **BASIS** - a package planning and budget system designed specifically for GFM



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- This presentation comprises:
 - an overview of government financial management (GFM)
 - the use of information technology for GFM
 - Role and requirements of budget in GFM
 - A package solution to GFM budget.
- Theoretical concepts are contrasted with practical experience in a number of countries
- Countries are not individually identified, but our experience includes in Africa: Tanzania, Kenya, Botswana, Lesotho and Gambia; in Asia: Bangladesh, Nepal, Sri Lanka, in the Pacific Papua New Guinea and Kiribati; in Europe: the UK, Bosnia, Kyrgyzstan and a number of other countries. In addition, we have drawn on a number of published research studies.

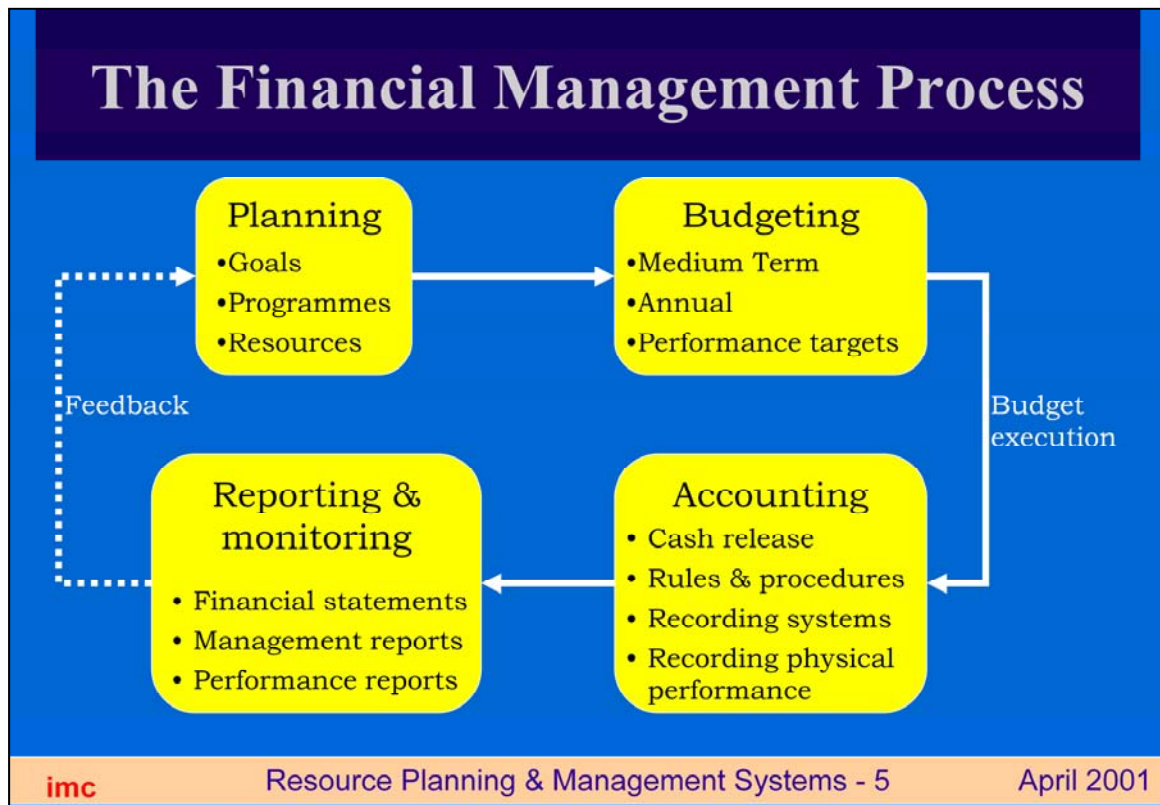
Section 1: Nature and Goals of Government Financial Management (GFM)

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- This section provides an overview of government financial management.
- Traditional and new approaches are considered



- This is the simplest version of the widely used model of GFM
- The whole process has to take place in the context of a country's legal, institutional and organisational environment
- The process may be replicated, with variations, at different levels of government, i.e. national and sub-national
- It will also be repeated over time with overlapping cycles, e.g. within a five year plan or a three year rolling budget as well as the annual budget cycle
- Not shown, but crucial to the process, are the human resources and information systems that underpin GFM
- The Supreme Audit Institution and legislative review (not shown) provide control functions over the GFM system

Goals of Government Financial Management (GFM)

Goal	Explanation
1 Effective fiscal management	Management of fiscal flows, balances and risk
2 Allocation of resources in accordance with government priorities	To ensure that Government priorities are identified and articulated as budgetary objectives, and at all levels of government reflected in the allocation of resources
3 Management of resources to achieve value for money	Timely and relevant information to better manage allocated resources to achieve efficiency, economy, effectiveness and value for money
4 Best practice in transparency and accountability	To implement best international standards of fiscal transparency and accountability

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- It is considered that this list of four objectives contains within it all the objectives of government financial management (GFM).
- Specific social or human rights objectives would be part of the goals identified in (2)
- Expenditure management is a sub-set of GFM and involves:
 - Using GFM to allocate and expend funds in accordance with policies and rules, and
 - The use of GFM to information by managers to do their job better, as covered in goal (3) above
- Similarly decentralisation would be embraced in both objectives (2) and (3)
- The IMF Code of Good Practice on Fiscal transparency is embraced within goal (4)

Practical experience in relation to goals

- **Fiscal management**
- **Resource allocation**
- **Resource management**
- **Accountability and transparency**

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- **Fiscal management**
 - One country ran out of money, phones disconnected
 - Many LDCs have unsustainable levels of borrowing
 - Few countries recognise contingent liabilities, but many have to face unforeseen expenditures
- **Resource allocation**
 - Projects approved for which there is no funding
 - Lack of funds for maintenance
 - Rural health centres with no medicines
 - Budget allocations never reach primary schools
- **Resource management**
 - Delays in budget approval leads to expenditure inefficiency
 - Projects delayed by lack of funding, idle resources
 - Failure to monitor revised budget projections against actual revenues and expenditures
 - Absence of processes comparing revenues, expenditures and performance indicators
 - General failure to use the GFM to help manage the organisations of government effectively
- **Accountability and transparency**
 - Budgets typically very secretive processes
 - In some cases, decisions made outside budget system
 - Corruption and misuse of public money

Practical experience of GFM problems

- **Budgeting**
- **Accounting**

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- **Budgeting**
 - Resource ceilings (envelopes) not identified before start of budget preparation, often incremental
 - Budgets imposed by Finance Department
 - Budget not approved before start of financial year
 - Delayed fund release
 - Unrealistic budgets, actual management by cash release decisions
 - Misleading budget estimates, e.g. revenues and expenditures systematically over-estimated
- **Accounting**
 - Up to date information not available
 - Bank & other reconciliation arrears
 - Reporting not designed to help managers
 - Incomplete records

New developments in government financial management

- Analysis in the above section has been in terms of traditional government financial management
- New trends in public management - the “New Public Management”
- Combined with new approaches to commercial financial management amount to a fundamental change in government financial management

The changes to GFM are so fundamental as to represent a new paradigm for government financial management

- The analysis so far has been in terms of “traditional GFM”
- However new developments in both public management and financial management are profoundly changing the nature of GFM
- These changes are so profound as to amount to what Bill Gates calls an “inflexion point”, or otherwise a paradigm shift in the nature of GFM
- The main feature of these changes are considered in the remainder of this section.

New approaches to public sector management

- **Management emphasis**
- **Decentralisation**
- **Performance measurement**
- **Contracting out**
- **Human rights**
- **Environment**

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- **Management emphasis**
 - More emphasis on management (“getting the job done”), less on bureaucratic procedures
 - Use of tools and concepts from private sector to improve management of public sector
- **Decentralisation**
 - Asymmetry of information makes decentralisation a more effective management approach
 - Disaggregation of government activities to organisational units responsible for delivery of specific services
- **Performance measurement**
 - Explicit measurement of performance against goals and outputs indicators
- **Contracting**
 - Greater use of contracting and out-sourcing as the basis for the provision of services to government
- **Human rights**
 - Greater concern with human rights - poverty, equality, gender issues, rights of the child, disability issues, political rights

Traditional and new approaches to government financial management	
Traditional approach	New approaches
1 Object to spend budget allocations in accordance with financial rules	Object to support achievement of output goals
2 Activities measured in money flows	Compares outputs with resources consumed using accrual accounting; hence values assets, contingent and actual liabilities
3 Only concerned with money measures	Concerned with financial and non-financial performance measures
4 Financial information structured in terms of bureaucratic organisation	Structure and analysis by variety of criteria, e.g. bureaucratic, programme, output
5 Focus on rule compliance	Focus on achieving value for money
6 Primary focus on budget and accounting	GFM an integrated information & decision system
7 Limited transparency	Emphasis on transparency
8 No particular concern with human rights	Address human rights issues
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- This slide summarises some of the key differences between traditional and new approaches to financial management

Traditional and new GFM - a perspective

- **Traditional GFM**
 - Many countries have not achieved sound traditional GFM
 - The primary focus should be on making traditional GFM work effectively
 - Reforms should allow for subsequent introduction of new approaches
- **New GFM**
 - Substantial potential benefits
 - Must be built on sound information, process and human resource infrastructure

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Traditional GFM

- Many poorer, and some wealthy, countries have not achieved sound traditional GFM
- Achieving sound traditional GFM is a necessary condition for implementing new approaches
 - Not “running before you can walk”
- However, in designing reforms to traditional systems, they should facilitate subsequent introduction of the new approaches

New GFM

- Substantial benefits
- In reality, it is likely that changes will take place in parallel, with some new ideas being introduced as traditional systems are upgraded

Practical experience new public management and GFM

- New public management does not always work
 - Failures of contracting-out and privatisation
 - Power supplies in California
 - Railways in UK
 - Failure to change attitudes
 - Lack of forward planning for livestock disease in UK
 - Pervasiveness and growth of corruption
- Lack of evidence of benefits of new GFM
 - Is New Zealand a more successful economy?

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- This raises issues that go beyond GFM
 - Despite undoubted successes, e.g. efficiency gains, contracting out and privatisation has not always been successful
 - Note managers always respond rationally to contract objectives and criteria
 - Very difficult to change bureaucratic mind-set
- Claimed benefits of new GFM, but not always reflected in macro-economic performance.

Section 2: System options for GFM

This section considers options for using IT in GFM systems

Automating GFM process

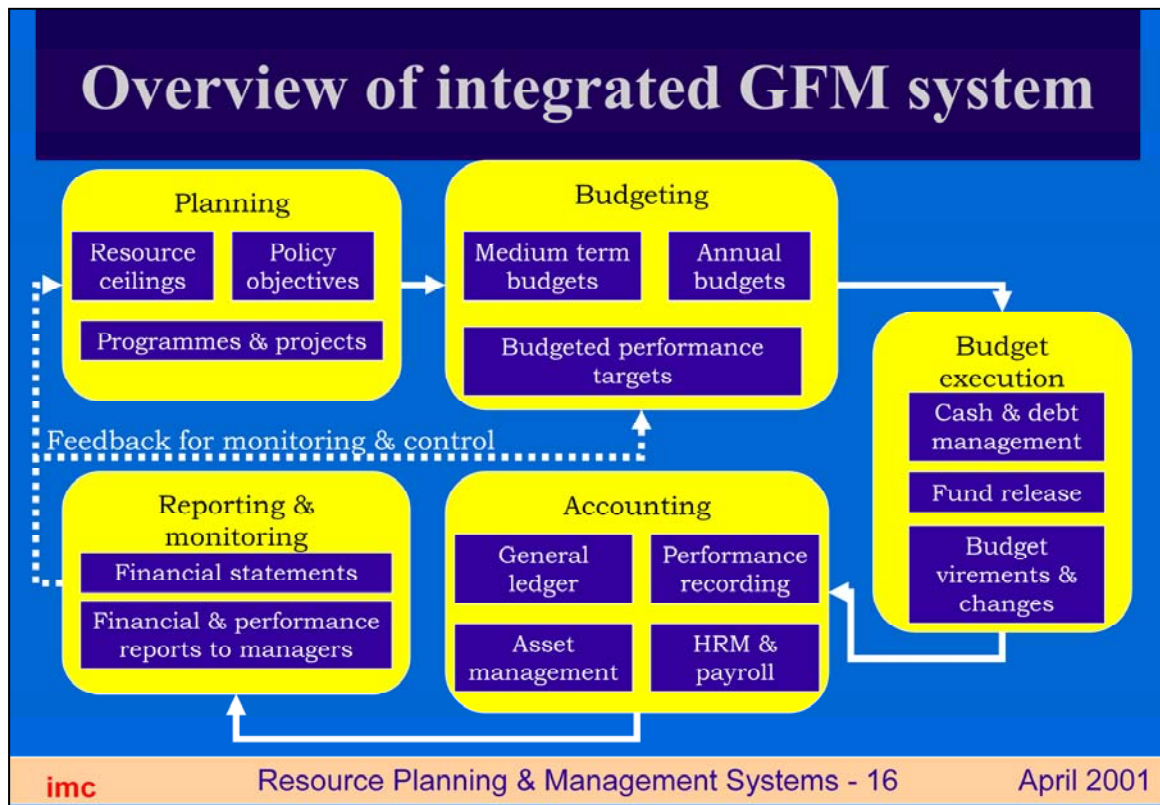
- Most countries have now adopted some form of computerisation of their GFM
- Computerisation has often failed to resolve GFM problems
- **BUT** computerisation has the potential to dramatically improve GFM

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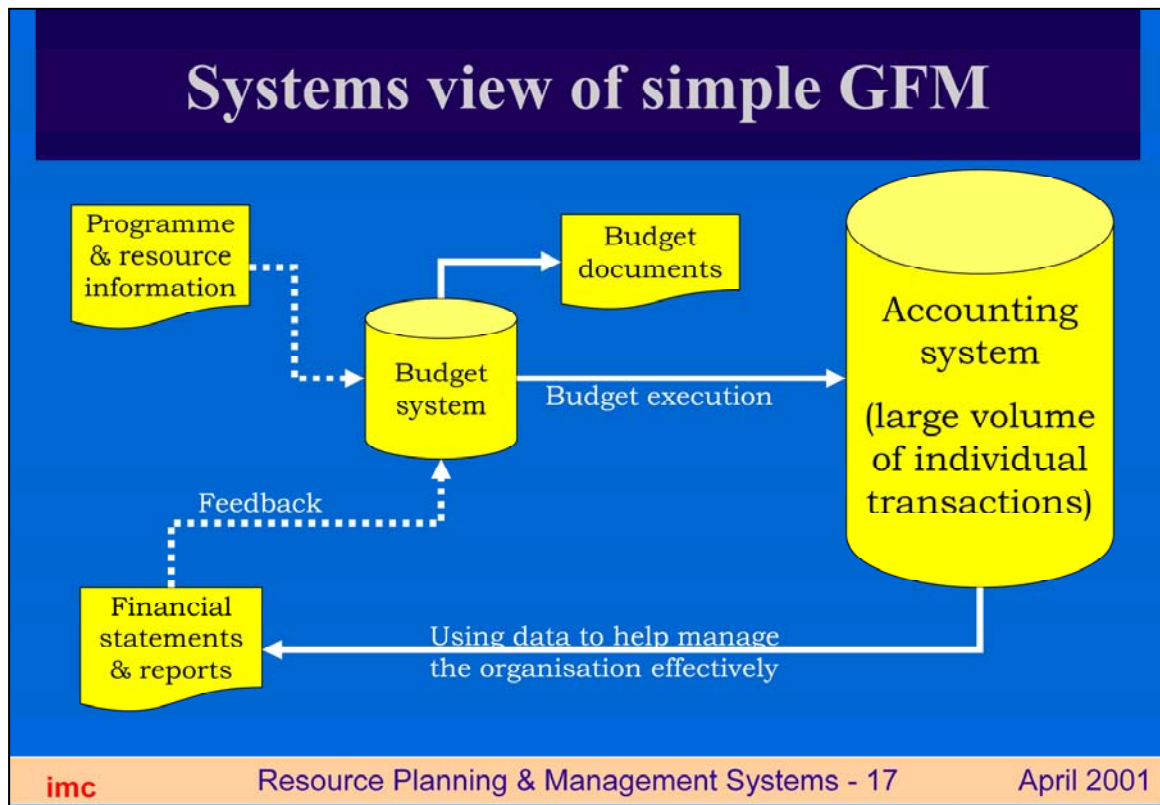
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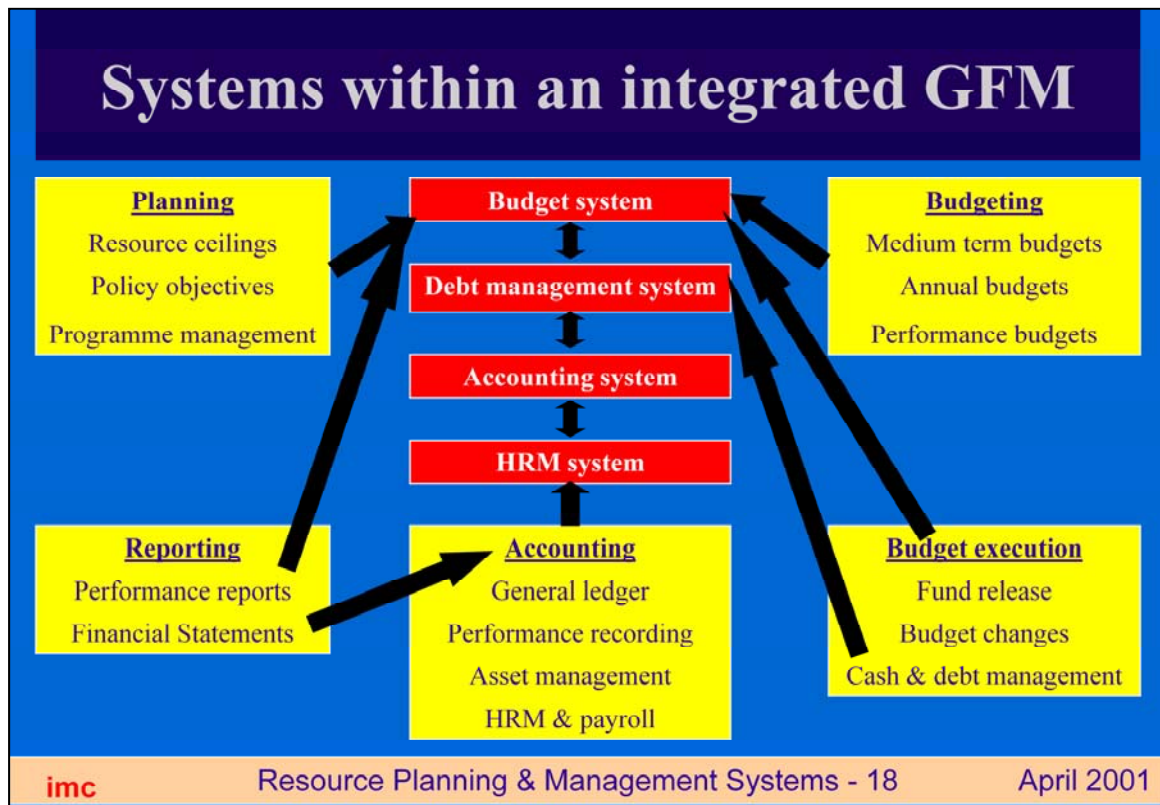
- Most countries have now adopted some form of computerisation of their GFM
 - But frequently IT has not resolved pre-existing issues
 - Countries still have the problems identified above
- Computerisation has often failed to resolve GFM problems
 - Computerisation typically driven by IT professionals
 - Formalistic analysis of business needs fails to recognise potential of IT as a catalyst for reform
 - Traditional textbook approaches to systems analysis requires an identification of business goals and processes
 - However this makes assumptions about organisational structures which are now outmoded, and certainly do not apply to government organisations
 - Imposition of commercial accounting packages often fails to recognise fundamentally different needs of GFM
 - Lack of links between systems
- Computerisation has potential to improve GFM
 - But this requires an understanding of issues and approaches



- This diagram is a development of the simple system diagram, and identifies the major processes within each component
- Five key elements
 - Planning
 - Budgeting
 - Budget execution
 - Accounting
 - Reporting and monitoring
- As before:
 - The system operates within a legal, regulatory, institutional and organisational framework
 - SAI and legislative review provide system controls
 - Human resources and information systems underpin the GFM processes



- This is a simple, or traditional, view of a GFM system
- It presupposes some automation of budget and accounting processes
- Accounting handles a much larger volume of transactions than budget, and hence is shown as a larger sub-system. However, in government, budget is the more important sub-system.
- The accounting sub-system may include a separate sub-system for human resources, including payroll, pensions and advances. These are so significant in government that there is a strong case for a specialised human resource sub-system.
- No assumptions are made as to the systems for planning, performance targets or projects management and monitoring
- Note that this model embraces the two aspects of GFM
 - As a system to manage budget allocations and ensure fund control, and
 - As a management tool to use financial information to more effectively manage government organisations



- Following on from the previous slide, this model links the components of the GFM to IT systems likely to be used
- Note that the IT systems are able to exchange information in two directions
- The GFM processes are dependent on different modules within the IT system
- Budget dominates the IT systems

IT systems options

- Options:
 - Custom developed system
 - Accounting package (commercial off the shelf accounting packages)
 - Enterprise Resource Planning (ERP) system
- Support systems
 - Human resource management (HRM) and payroll systems
 - Debt management systems
- Budget systems

- This summarises the range of options facing any government organisation introducing or upgrading information for GFM
- Note that in practice the divisions between options are grey not absolute
- Accounting packages can vary from small systems (e.g. Sage, Accpac) to large client server systems (e.g. Sun Systems)
- There is no clear distinction between accounting packages and enterprise resource planning systems, and the latter are frequently developments of the former
- Implementation of package solution always involves “parameterisation”, and often some degree of customisation
- Equally custom systems are often built based on experience in other organisations, so that they are not entirely from scratch
- Nevertheless, this is a useful framework for discussion

Custom development of GFM

- Feasible to custom develop for cash based GFM
 - Using modern databases
- Advantages
 - System developed to meet specific needs of GFM
 - Minimises change and retraining
 - Business processes, rules and regulations retained
 - Allows incremental implementation
 - Suitable for prototyping

- Modern databases
 - PC and small network databases, e.g. MS Access, FoxPro, easy and quick to use, allow prototype systems to be established quickly, but lack robustness and security. Suitable for prototyping.
 - Client server systems, e.g. Oracle, SQL Server overcome these problems but more complex, less flexible
- Advantages
 - A custom developed system by definition meets the specific needs of GFM in a given country
 - Because existing manual systems are replicated, training and change are minimised. This makes this particularly suitable for first computerisation
 - In some countries, procedures are so entrenched that the changes required for an accounting package may simply not be feasible. This was the situation in Bangladesh and Nepal, and combined with the need to minimise change was the reason for adopting a custom solution

Practical experience of custom development of GFM

- IMCL has successfully developed custom systems, e.g.
 - Central accounting finance functions
 - Decentralised (District) accounting functions
 - Finance Ministry budget systems
 - Line Ministry budget systems
 - Project accounting systems
 - Executive financial information systems
- Prototyping a key to success
- Sustainability through
 - Ownership
 - Training
 - Institutional reform
 - Regulatory reform

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Custom development

- Disadvantages
 - Potentially high cost
 - High risk of implementation problems
 - Long development time
 - Possible lack of integrity and security
 - No external support for system
 - May not implement best GFM practice
- Conclusions
 - Possible simple GFM systems
 - But potentially high risk, high cost

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- Disadvantages
 - Custom developed tends to be expensive
 - In general, more than 90% of IT systems are not delivered on time within budget and with required functionality. Some 40% of projects are abandoned before completion.
 - Development can take a long time
 - Difficult to achieve system integrity, build in security
 - Once implemented, there is no external support for systems
 - Because existing systems and processes are replicated, it is unlikely that custom developed systems will follow international best GFM practice
- Conclusions
 - Custom development is a feasible solution, especially for simple cash based GFM systems, and for first attempts at computerisation
 - But disadvantages as above
 - Custom development involves some element of “re-inventing the wheel”
 - Success depends of experience of implementer in both IT and GFM

Accounting packages in GFM

Advantages	Limitations
1 Proven systems minimises implementation time	Designed for commercial accrual accounting
2 Tested by other users minimises risk	Difficult to implement government chart of accounts
3 Support and upgrades available	Limited functionality of budget modules
4 Cheaper (unless extensive customisation)	May not handle narrative & non-financial targets

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- In any analysis of introducing or upgrading IT for GFM, package solutions must be considered
- This slide summarises the advantages and limitations of accounting packages
- In any situation, a proper evaluation of options must be made after identifying essential and desirable functionality

Practical experience of accounting packages

- System problems
 - Vendors anxious to sell product underestimate scale of problems
 - Difficulty implementing government chart of accounts
 - Inadequate budget modules
 - Difficulty integrating with existing systems
 - Customisation creates problems
- Implementation problems
 - Vendor staff lack GFM expertise
 - Government staff lack IT project management skills

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- System problems
 - System vendors anxious to make a sale often underestimates scale of problems, customisation and/or procedural changes required for implementation
 - Customisation of systems means upgrades do not work, costs much higher than expected
 - Considerable problems with chart of accounts - governments typically use a nested or hierarchical structure, not used by commercial entities
 - Budget modules have not proved adequate
 - Cannot handle narrative goals and non-financial performance objectives
 - Integration with existing feeder systems not always possible
- Implementation problems
 - Local agents often inexperienced in government processes
 - Technology not always latest
 - Government often lacks contract management, system implementation and project management skills to achieve a successful outcome

Enterprise Resource Planning Systems

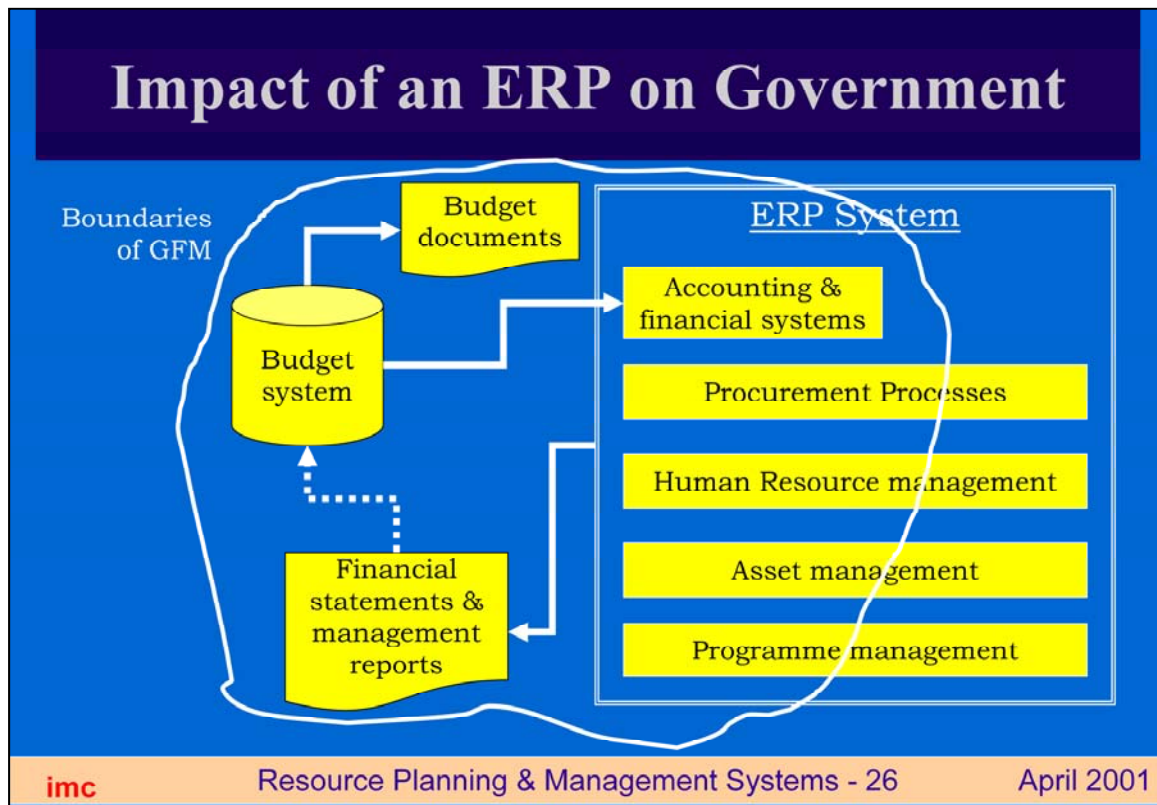
- Examples
 - SAP, Oracle Financials, Peoplesoft and Platinum
- Processes supported
 - Accounting
 - Manufacturing
 - Procurement
 - Customer ordering
 - Human resource management
 - Asset management
 - Programme management
- Not all facilities need be utilised

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- Examples include SAP, Oracle Financials, Peoplesoft and Platinum
 - Note no clear dividing line between Accounting and ERP systems
 - Some, such as Platinum, are medium scale systems closer to an accounting package
- Processes supported
 - All financial and accounting processes
 - All manufacturing processes
 - All supply chain (procurement) processes
 - Customer order fulfilment and support
 - Human resource management
 - Asset management and maintenance
 - Programme management
- Not all facilities need be utilised
 - Most ERP systems are modular
 - If only accounting, HRM, asset management modules used effectively an accounting package



- An ERP system extends well beyond the boundaries of GFM
- Can normally be configured to meet the specific requirements of government
 - Because of the power and flexibility of these packages
- Implementing an ERP system is a major exercise in change that extends well beyond financial management
 - In the UK, we have been managing the implementation of SAP as part of a business process re-engineering exercise for a major public corporation. It has taken three years, and cost close to \$100 million.
 - To achieve maximum benefits of an ERP, governments need to do the same, but this would involve large-scale reorganisation, changes to rules and processes throughout government
- Limitations
 - Budget modules not normally suitable for government
 - Does not handle non-financial performance targets, outputs, value for money concepts
 - Problems with chart of accounts

Experience of using ERP system for GFM

- **Benefits**
 - Embodies best management practice
 - Re-engineering government processes
- **Problems**
 - Requires total government commitment
 - Expensive and risk of failure
 - Customisation
 - Budget modules typically have limited functionality
 - Does not handle narrative & non-financial targets
 - Some countries only implement accounting module

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- **Benefits**
 - ERPs embody perceived best management practice, integrity, etc.
 - Re-engineering gov't processes leads to best practice
- **Problems**
 - Business process re-engineering requires government undertakes large-scale business process re-engineering of all its processes
 - High risk - major implementation issues, few successes, at least one country has abandoned ERP, very limited experience of applying ERPs to national governments
 - Attempts at customisation or partial implementation have not proved cost effective. In one country has been implemented only as a general ledger, proved very expensive, could not handle chart of accounts, report generation complex, few benefits achieved
 - Budgets modules typically organisational only, inadequate for GFM. With one ERP none of the available budget modules have proved suitable for a national government
 - Limited capacity to handle goals and non-financial indicators
 - If accounting module only implemented, ERP effectively an accounting package

Resolving major problems of accounting and ERP packages

Problem	Solution
Meeting needs of government accounting	Best practice in package selection process & implementation management
Need to change procedures	Decision in advance what is acceptable
Inadequate budget module	Separate linked budget system
Narrative and non-financial targets	Incorporation within budget system

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- In general packages are appropriate solutions
- However, problems must be recognised and addressed in advance
- A key is a thorough option evaluation process. This may involve prototyping
- Most packages will require some changes to existing procedures. These must be recognised and decisions on what is acceptable made in advance
- Specific issues to be addressed are the inadequacy of budget modules and the lack of support for narrative descriptions of goals and performance targets

Feeder IT systems

- Human resource management systems
 - Major part government expenditure
 - Incorporate payroll, pensions
 - System needed for advances
- Debt management systems
 - Package solutions widely used
 - Need to link to accounting systems
 - Requirement for multi-year functionality
 - Integration cash and debt management

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- Human resource management systems
 - Payroll an important part government expenditures - sometimes over 50%
 - Needs system to combine HRM and payroll
 - Also needs to address issues of pensions
 - Advances a feature of government not addressed under cash accounting or HRM packages, may need own sub-system
- Debt management
 - Many countries use a package. CS-DRMS (Commonwealth Secretariat - Debt and Revenue Management System) widely implemented
 - Imminent new version will provide additional functionality, easier link to other systems
 - Need to view cash and debt management as two aspects same issue

IT options - summary

1 Custom developed systems	Complete solution, but high risk, expensive and difficult to sustain
2 Accounting package	Meets general ledger needs, lacks adequate budget and performance indicators
3 Enterprise resource planning system	Requires re-engineering government process, still does not meet needs for budget and output management
4 Human resource management systems	Necessary because payroll such a large element of costs. Needs to be integrated with 2 or 3 above.
5 Budget package	If integrated with above systems, and suitable for government, could resolve problems in 2 and 3 above

- This summarises the comments already made

Section 3: Role and functions of budget

This section considers the role and functions of the budget in government financial management systems

Comparison of role of budgets

Role of budget in GFM	Role of budget for commercial entities
1 Legal status as authority to raise revenues and spend money	No legal status, but an important management tool
2 Expenditure cannot take place without budget authority	No such constraint
3 Budget variations (virements, supplementary budgets) must be tracked and expenditure monitored against budget	Central focus of commercial organisations is profit as shown by accounting system, budget monitoring management tool
4 Budget is at heart of GFM	Budget exists only to help management

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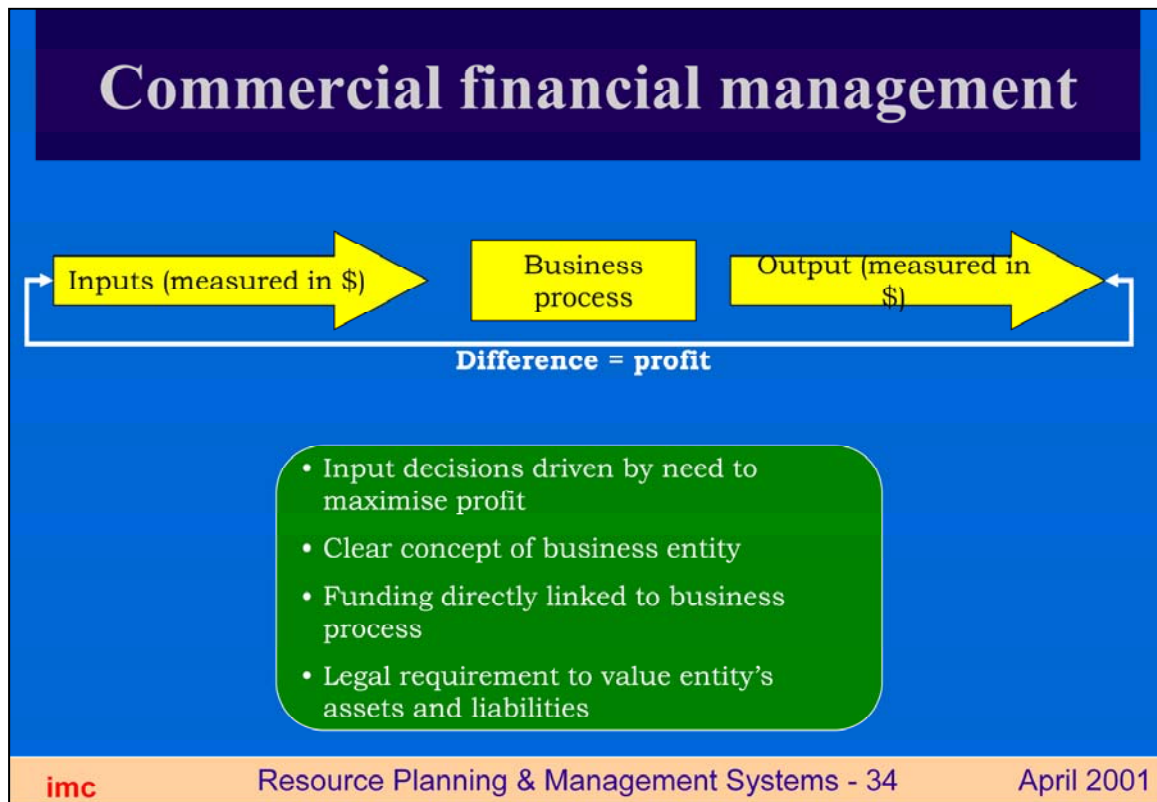
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- This summarises the differences already identified between commercial and government budgets
- The conclusion must be that budget is of dominant importance in GFM, but only an important tool in commercial financial management
- This in turn means the requirements of a government budget system are much more extensive than those for a commercial budget system
- This has important implications for the implementation of information technology for GFM

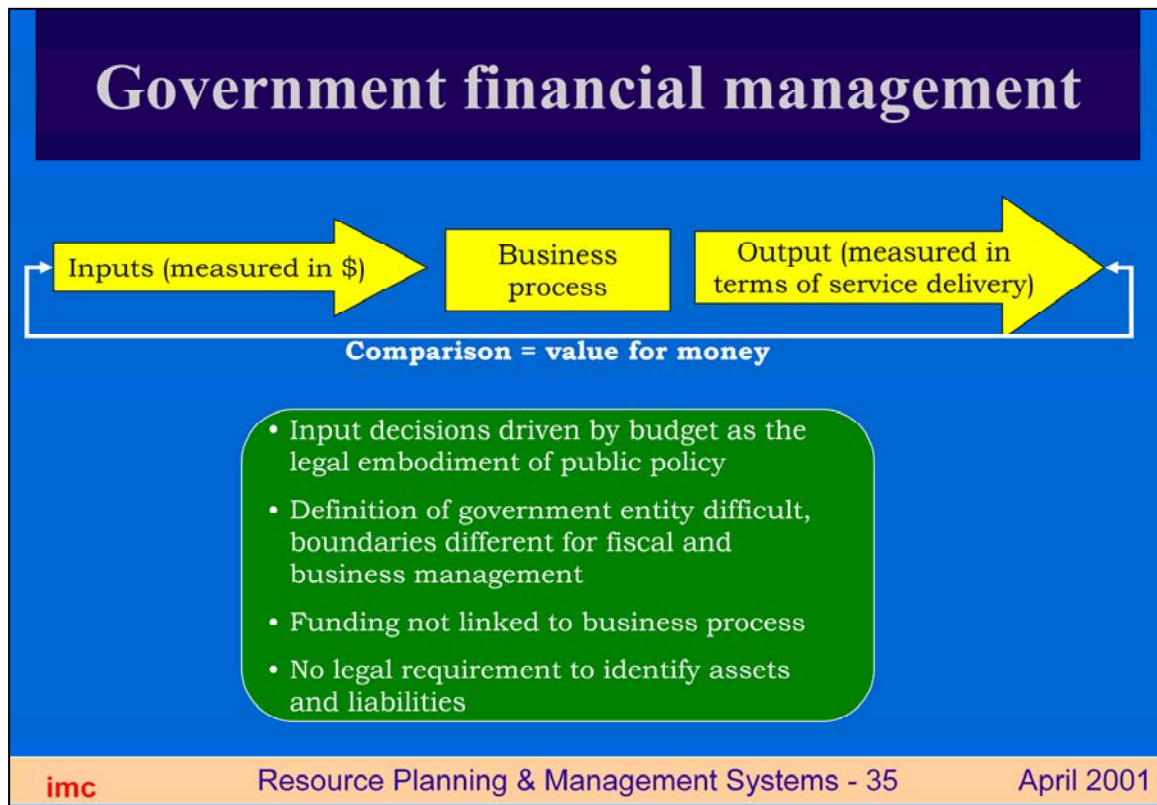
Difference between commercial and government financial management

There are fundamental differences between commercial and government financial management that impact on the IT requirements

These are explained in the following two slides



- Although there has been some academic discussion about the profit maximising nature of private enterprise, this remains the generally accepted dominant goal. In general, commercial accounting is driven by the need to identify profits so as to be able to measure capacity to pay dividends and taxes
- A company is a clearly defined legal entity (the “veil of incorporation” of British law)
- Business entities are funded either by equity capital or by loans to provide a return to investors based on the success of the business enterprise
- In almost all countries there are legal requirements for annual financial statements by companies, which include a requirement for a balance sheet prepared on accrual principles and valuing all assets and liabilities



- In government, the budget has a legal and practical significance which simply does not exist for companies. Since there is no concept of profit, government financial management is budget driven
- It is very difficult to define the government entity, and this has been one of the major problems in applying accrual accounting. Individual organs of government can be defined as entities, but the government as a whole is more than the sum of its organs - indeed for some purposes it is the whole country
- Funding is raised through taxes, loans and government deficits. With the exception of project finance, funding is unrelated to any specific activity, since all monies are paid into a General Fund. This breaks the link between funding and expenditure.
- Very few countries have a legal requirement for governments to produce balance sheets valuing assets and liabilities using an accrual model

The differing role of budget - a numeric example

Financial statement Organisation X

	<u>Budget for 2000</u>	<u>Actual for 2000</u>	<u>Difference</u>	
Revenues	500	800	+300	Surplus to Consolidated Fund
Costs	300	480	+180	Excess spending = budget overrun
Surplus	200	320	+120	

Result = problem

Commercial entity perspective

Excess revenues = sales success

Excess costs = necessary cost

Result = success

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- We consider this simple example sums up the difference between government and commercial financial management
- In a government organisation (e.g. Education Department where the revenues are exam fees):
 - The surplus revenues would be paid into general fund, and not linked to the extra costs
 - The excess costs would be a budget overrun, and would have to be handled through either virement or supplementary budget
 - Thus this situation represents a problem for a government organisation
- In a company, selling a product or services:
 - The extra revenue represents sales 60% over budget, a success
 - Costs are also up 60%, so this is the necessary cost of sales
 - Profit is up 60%, a great success
- This demonstrates not only the difference between commercial and government financial management, but also the unsuitability of commercial approaches for government financial management and for state owned businesses

Central role of budget within GFM

- Budget system central to GFM
 - Underpinned by accounting and feeder systems
- Budget provides key facility to integrate
 - Accounting
 - HR
 - Debt management systems
- Solution to problems of accounting and ERP packages

Budget should be the controlling system for GFM

- What is very clear is that within GFM, budget is the dominant system
- This becomes even more so under the new approaches
- In order to achieve integrated GFM, it is essential that accounting, payroll (HRM) and debt management systems link into the budget system
 - Ideally the linkage should be seamless, so that users are unaware from which system the information they use derives
- The budget becomes the controlling system

Summary of requirements for a government budget system

- **Budget preparation**
 - Policy objectives & performance targets
 - Programme & project management
 - Integration planning, medium term & annual budgets
 - Support to budget preparation - what-if analysis
 - Printing of annual and medium term budget documents
- **Budget management**
 - Fund release and budget changes
 - Reporting and monitoring
- **Other requirements**
 - Secure
 - Scalable
 - Integration other systems

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Policy objectives	Able to hold and make available narrative statements policy objectives (fiscal transparency)
Programmes	Identify programmes and projects, hold and report on key financial and non-financial information over Programme life cycle, and to produce PIP if required
Planning, medium term & annual budgets	Planning tool to prepare and hold budgets over any time period, roll forward from year to year. Separate recurrent and development budgets. Predict future HR costs. Standard costs for commodities.
Budget preparation	Support to budget preparation cycle, bottom up budgeting, what-if analysis
Printing	Printing of all budget documents
Budget performance targets	Non-financial output indicators and performance targets
Fund release and budget changes	Warranting or other fund release procedures, to hold budgets and track changes
Reporting and monitoring	Compare revised budget and outturns. Report on any combination of financial and non-financial budget or actual information

Practical experience government budget systems

- Budget modules major accounting packages and ERPs do not provide required functionality
- Custom development has been solution
 - Problems of custom development
 - Difficult to provide all required functionality and best practice in government budget management
- Therefore identified need for package solution

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- Experience of many accounting and ERP systems has failed to identify a budget module which meets all functional requirements of GFM
- Therefore systems have been custom developed, or additional facilities added to existing systems
 - But this has all problems of customs development
 - Scale of functionality required makes it difficult to meet all requirements
- Therefore there is an identified need for a package budget system for GFM

BASIS - a packaged solution to GFM budget requirements

- **Based on BARS**
 - the market leader budget system used by many US States
- **Developed for national governments Legacy Solutions Inc in conjunction with IMCL**
- **Integrates with major accounting and ERP packages**
- **Meets all identified functional requirements**

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- BASIS is a package budget system specifically designed for GFM
- Based on the BARS, the budget system used by many US States
 - Developed by Legacy Solutions Inc
 - Market leader in US (in 2000 used to process budgets with value of over \$100 billion)
 - Used by 10 US States
- Developed for national governments in conjunction with IMC
 - Meets all requirements identified above, and more
- Integrates with major accounting and ERP packages
 - PeopleSoft, Oracle Financials, SAP
- A package with full support
 - Parameterisation, implementation, training, support

