

# Debt Management and Integrated Public Finance Management: How to pursue/recover bad debt after regime change: County debts

Presentation by:

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Thursday, 21<sup>st</sup> September 2017

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# Presentation agenda



- Debt Management
- PFM
- Core PFM Systems
- IFMIS
- Components of IFMIS
- Procure to Pay Functionalities
- Next Steps
- Discussion

# Public Finance Management



- ❖ PFM is a process embedded in the constitution under the PFM Act 2015
- ❖ PFM guides the National and county Government
- ❖ PFM reforms are important
  - Enhance accountability and transparency
  - Instrumental in fight against wasteful spending and corruption

A major reform was on automation of the PFM process.

## Core PFM Systems



- ❖ Budget Formulation and Execution
- ❖ Public Procurement
- ❖ Revenue Collection
- ❖ Internal and External Audit
- ❖ Parliamentary Oversight
- ❖ Payroll and Pensions
- ❖ Public Debt and guarantees
- ❖ Accounting and Reporting
- ❖ Macro-fiscal framework

# IFMIS



- ❖ Integrated Financial Management Information System is one of the automated systems that enhances efficiency in:
  - Planning
  - Budgeting
  - Procurement
  - Expenditure management
  - Reporting
- ❖ Rolled out in 2003 and re-engineered in 2011
- ❖ Forms the PFM Cycle

# Components of IFMIS

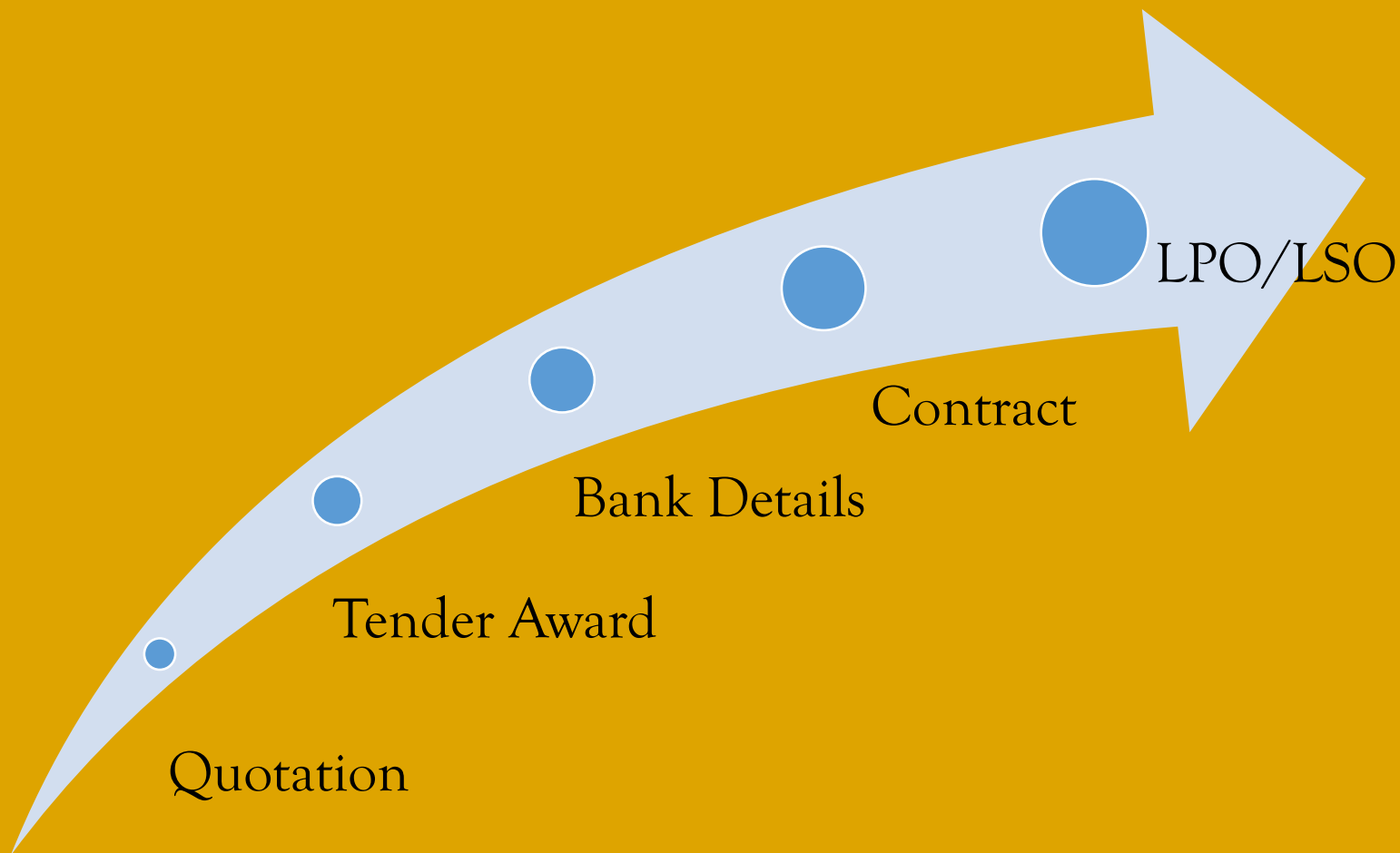


- Re-engineering for Business Results-RBR
- Plan to Budget -P2B
- Procure to Pay- P2P
- Revenue to Cash-R2C
- Record to Report-R2R
- ICT to Support-ICT2S
- Communicate to Change-C2C

# Procure to Pay-P2P functionalities

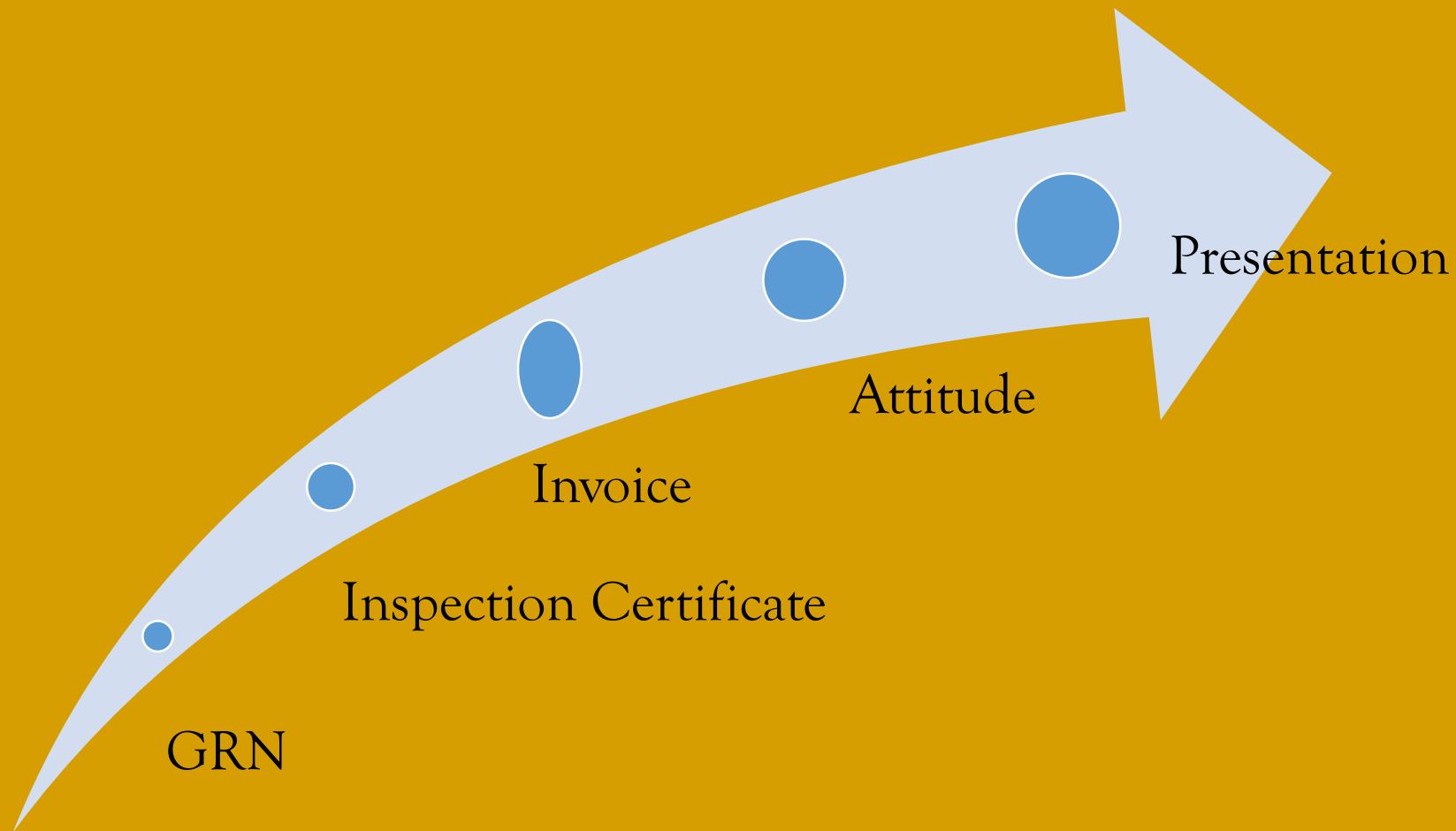


# Next Steps.....1





## Next Steps.....2



## Next Steps



- ☐ Quotation
- ☐ Tender award document
- ☐ Provide Banking details
- ☐ Executed contract, if any
- ☐ Correctly priced and approved  
LPO/LSO
- ☐ Goods received note-with  
acceptance signature

## Next Steps



- ☐ Inspection certificate for physical goods
- ☐ Invoice matching the LPO/LSO
- ☐ Attitude
- ☐ Presentation-Protocol

# Conversation.....

