



# PULSAR

## Financial Reporting Community of Practice (FINCOP)

### 5th Workshop

Vienna, Austria, November 21-22, 2019

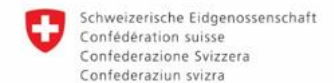
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**CHORUS information system :  
a unified IFMIS  
for the French State's financial management**



Public Sector Accounting and Reporting Program

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# Presentation of AIFE



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AIFE (“Agence pour l’Informatique Financière de l’Etat”) is the French Agency in charge of the State’s Financial Information System.

AIFE has 150 employees and is a national authority service (SCN) attached to the French Ministry of Public Action and Accounts. It was created in 2005.

- **Our main tasks :**

**Urbanize**

**the State’s Financial Information System**

**Provide support and maintenance**

**of the Chorus information System  
(core of the State’s Financial Information System)**

**Design, build, and roll**

**new projects, for ministries or other public bodies**

**Provide change management**

**for end-users**

**AIFE carries out its activities on behalf of the State, local authorities, and other public bodies.**

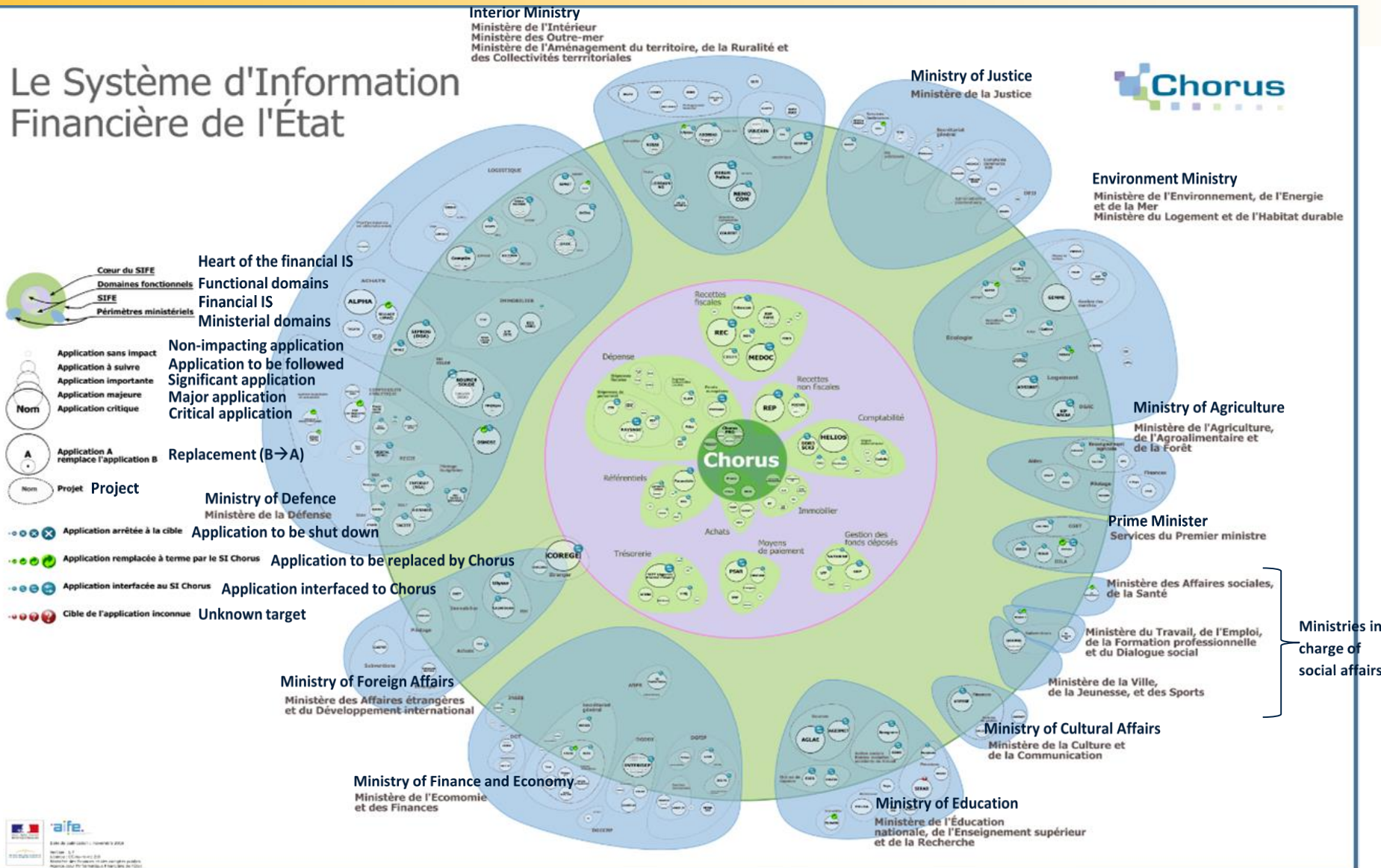
# Presentation of AIFE

## Urbanizing the State's Financial Information System



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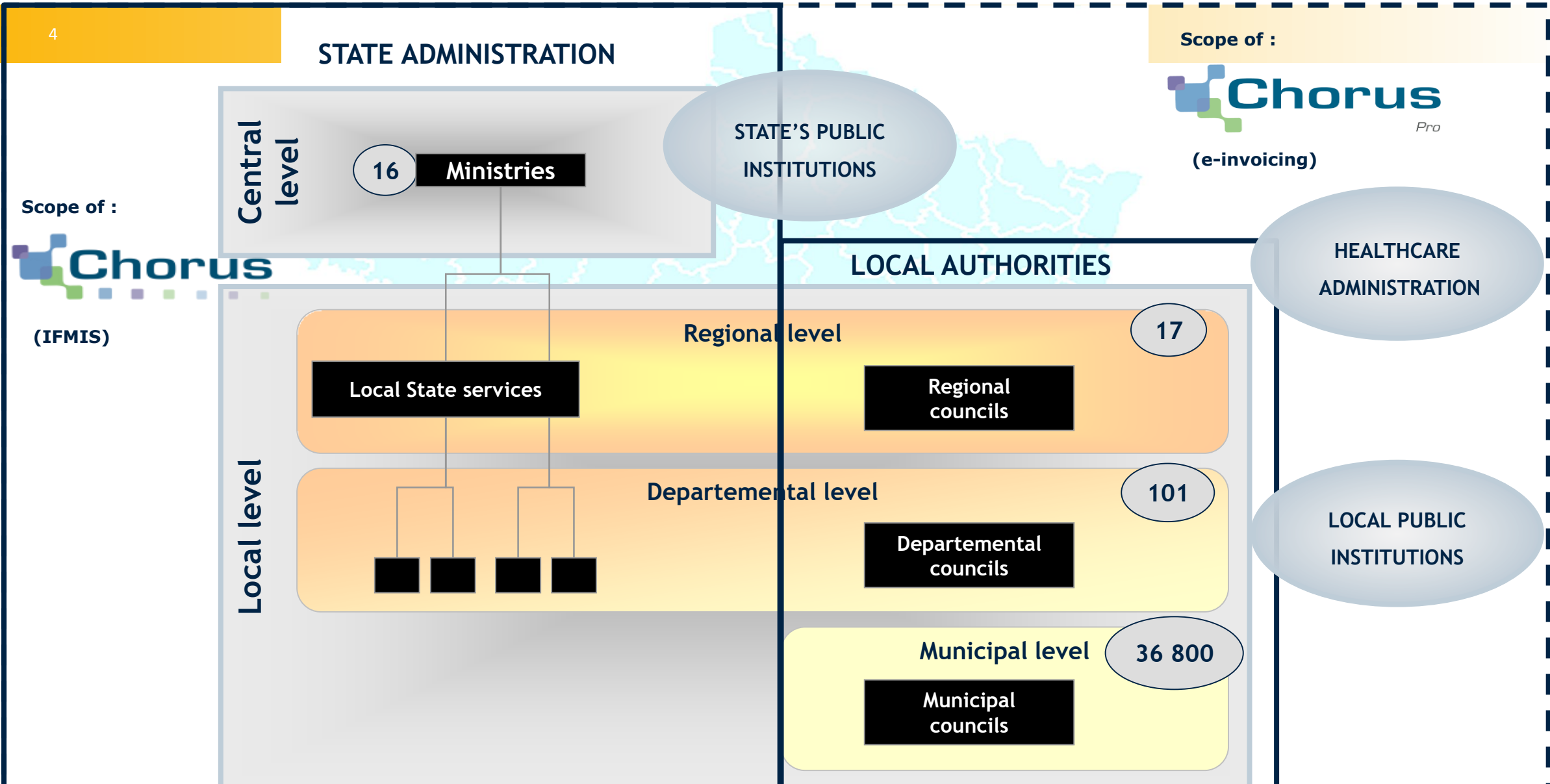
- The State's Financial Information System comprises 250 ministerial and cross-ministerial business applications, connected to its financial core, Chorus :



Ministries in charge of social affairs

# Presentation of AIFE

## Working for the State, local authorities, and other public bodies



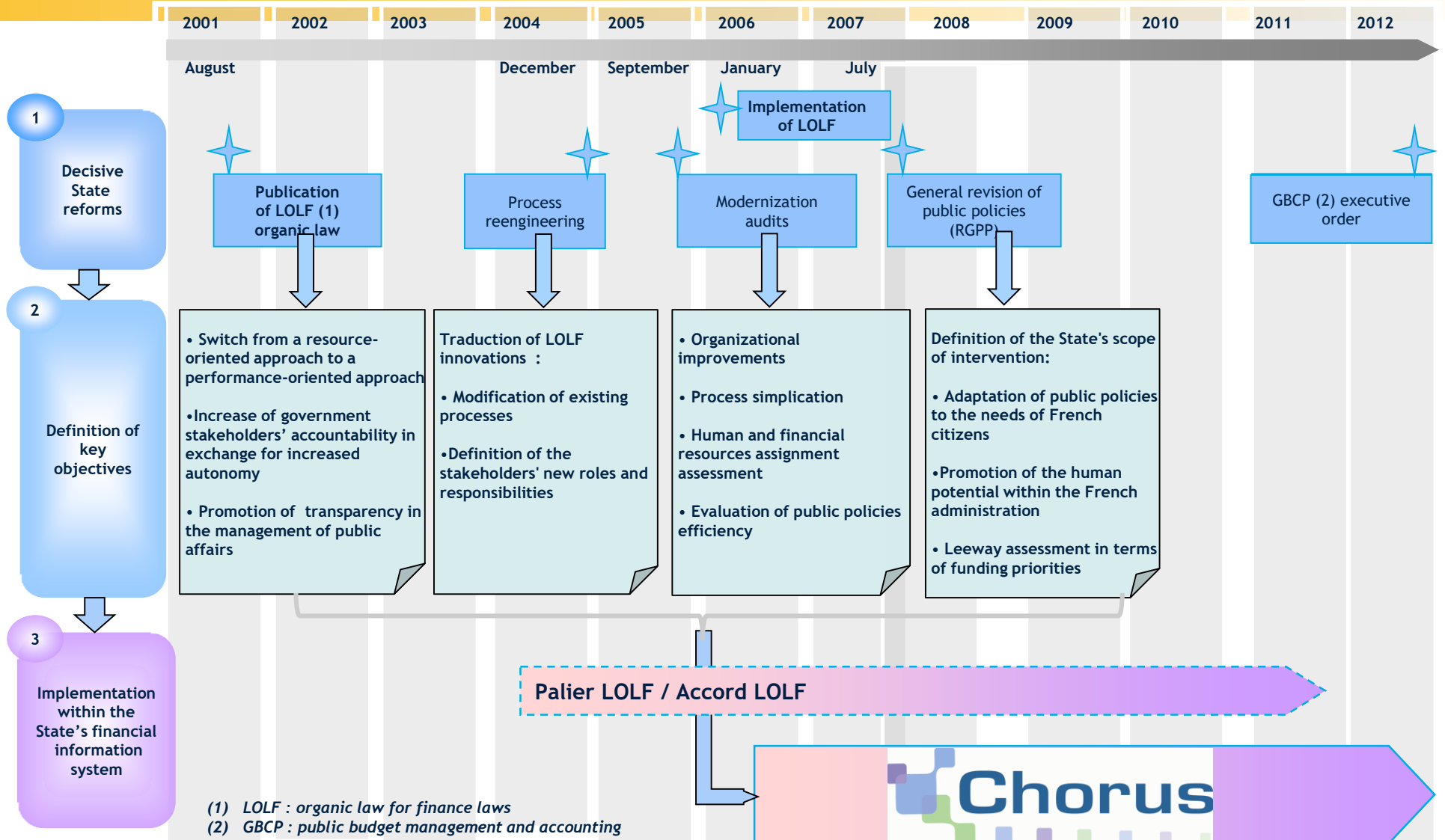
# Chorus project – Principles and key objectives

## Implementation of revised processes following LOLF organic law



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- Decisive state reforms, and their formalized objectives, constituted a prerequisite and key factor of success of the Chorus / IFMIS implementation, combined to change management, so as to achieve optimal value out of the investment :



# Chorus project – Principles and key objectives

## Question and answers about Chorus



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Why Chorus?

- Chorus is the solution designed to implement the LOLF organic law.

How was Chorus designed ?

- Design was carried out through cross-ministry workshops, enabling to reach consensus on the functional needs and solutions.

Why an Enterprise Ressource Planning (ERP) system ?

- Selection of an “off the shelf” solution (SAP), that addresses both the private and public sectors, and integrates best practices.
- This core solution has been extended through a custom web application (“Chorus Formulaires”), handling purchase requests, receptions and other requests.

What is the functional scope of Chorus ?

- For the State administration (central and local levels), Chorus covers mainly :
  - budget and general accounting,
  - Expenditure,
  - non-tax revenues,
  - asset management.

Was it possible to directly implement best practice processes ?

- No, a business process reengineering has been carried out by the Budget Reform Direction, in order to be able to implement the LOLF organic law.

Who are the users?

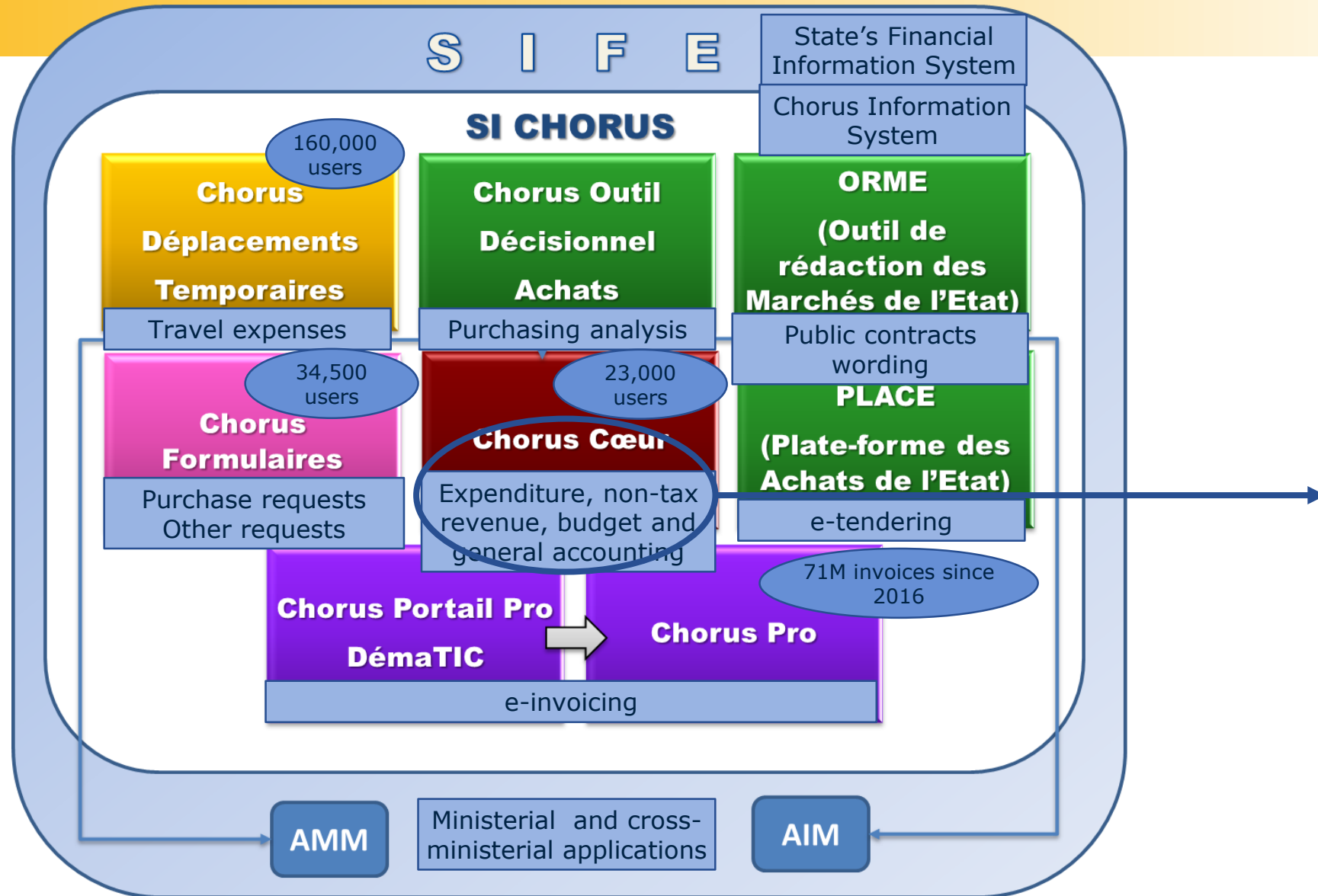
- “Coeur Chorus” (core system based on the ERP) : 23,000 users
- “Chorus Formulaires” (web application) : 34,500 users

# Chorus information system today

## A multi-application system



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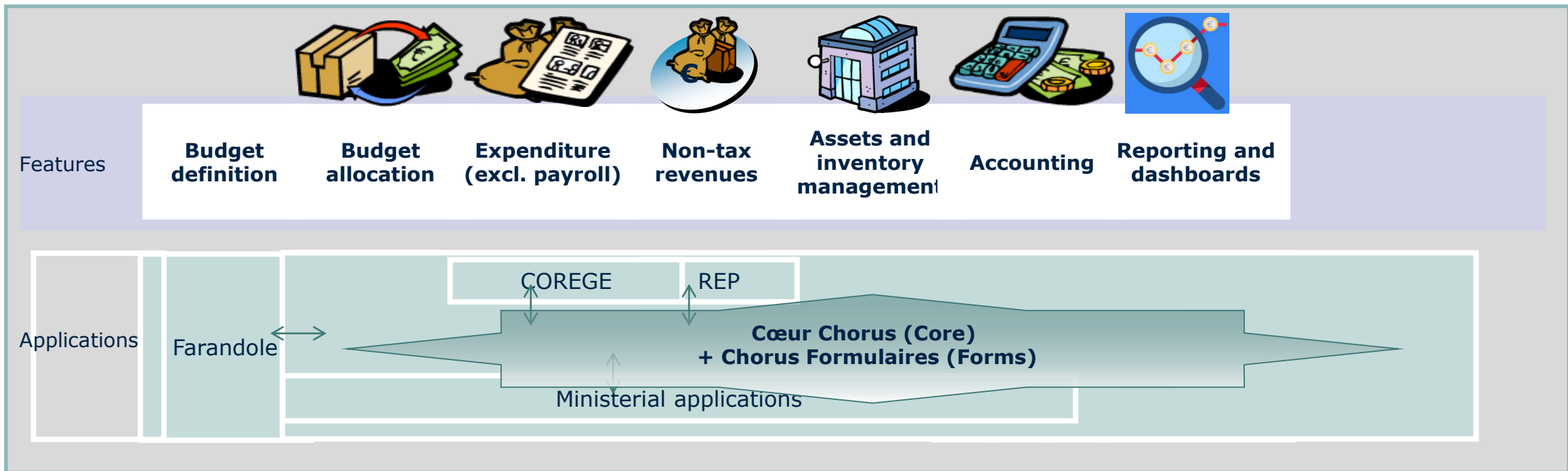
# Chorus information system today

## Core financial system (IFMIS) - Main features and uses



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- Chorus covers the main financial processes of the State
- Chorus is the unique tool for accounting



- Farandole: loading of financial law
- COREGE : foreign expenditure and non-tax revenues
- REP: non-tax revenues collection



# Key benefits and achievements

In terms of budget management



- Implementation the LOLF organic law principles :
  - switch from a resource-oriented approach to a performance-oriented approach,
  - increased autonomy, balanced by increased accountability.

In terms of expenditure processing  
- For the State administration



- Process harmonization and simplification
- Financial services reorganization :
  - Implementation of shared services centers (CSP) and invoice processing centers (SFACT)
- Document dematerialization (public contracts, invoices) **A** **B**
- Reduction of small amount POs **C**

In terms of expenditure processing  
- For vendors



- Reduction of payment periods **D**
- Process simplification through :
  - Document dematerialization (public tenders and bid analysis, invoices)
  - Chatbots



In terms of accounting



- Since 2012, certification of the French State's accounts, held in the Chorus system, by an independent certifying body (Cour des Comptes).

In terms of information systems (IS)



- Financial IS simplification : 80 applications shut down
- Harmonization of data exchange through EDI and API

In terms of transparency and open data



- Direct system access to certifying body and parliament
- Publication of aggregated budget and accounting data on the State's open data platform

# Key benefits and achievements

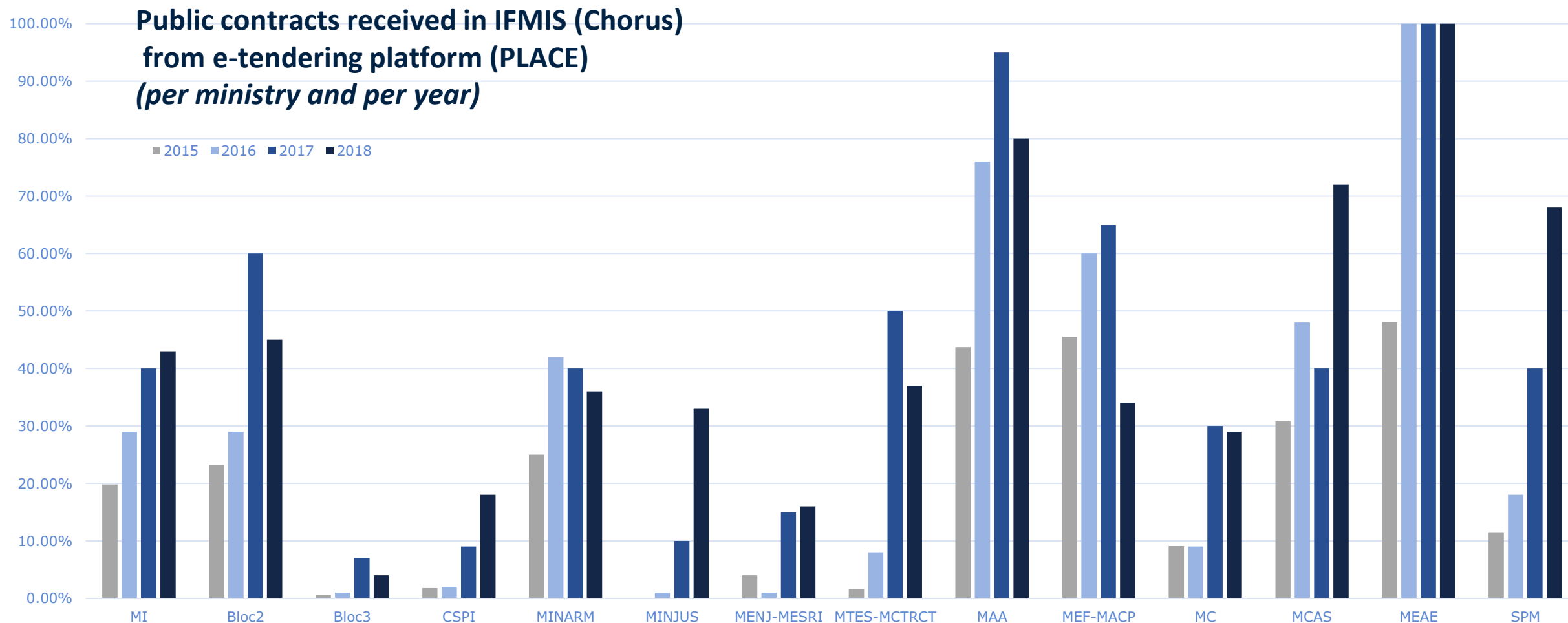
## Public markets dematerialization



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### A Dematerialization rate of public contracts :



# Key benefits and achievements

## Invoice dematerialization

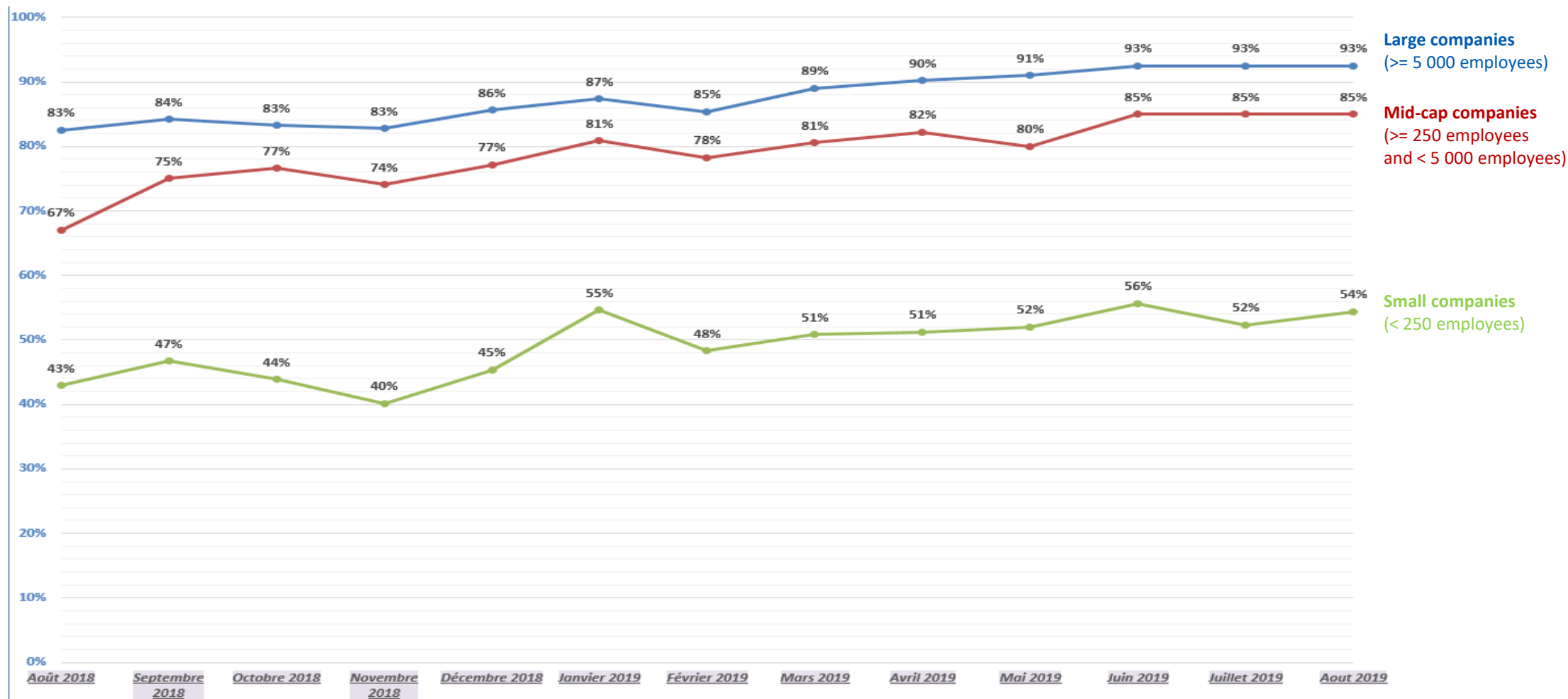


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B

### French State's suppliers : invoice dematerialization rate per company type



# Key benefits and achievements

## Reduction of small-amount POs



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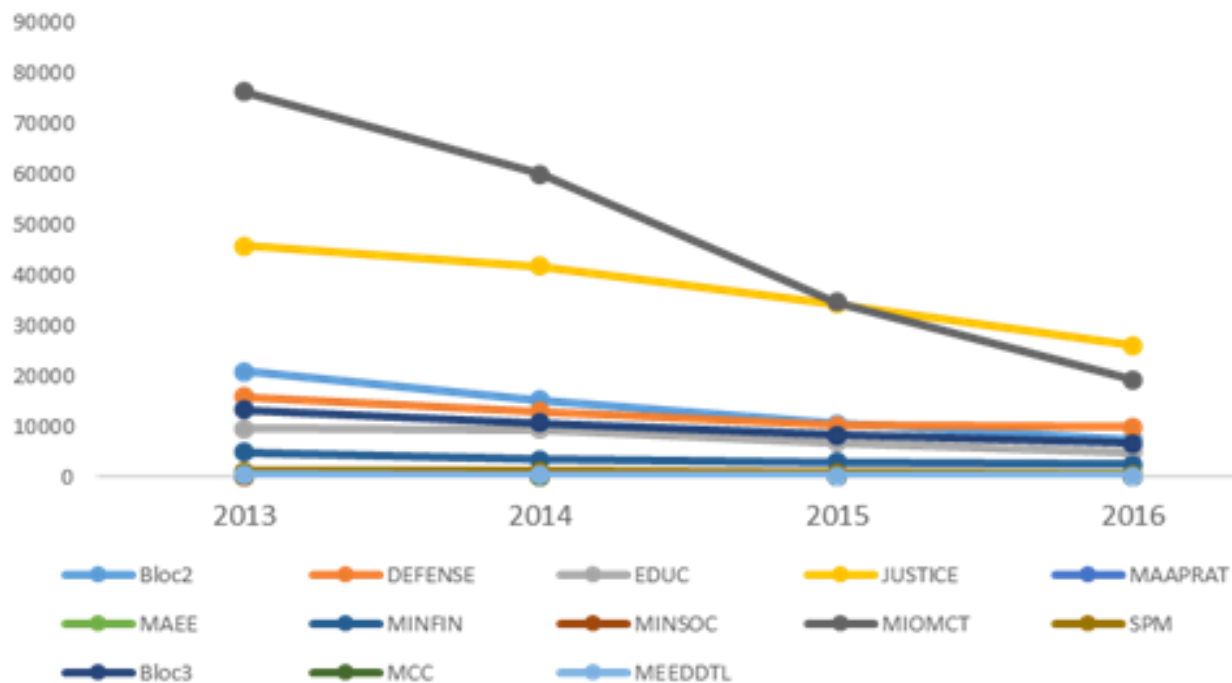


C

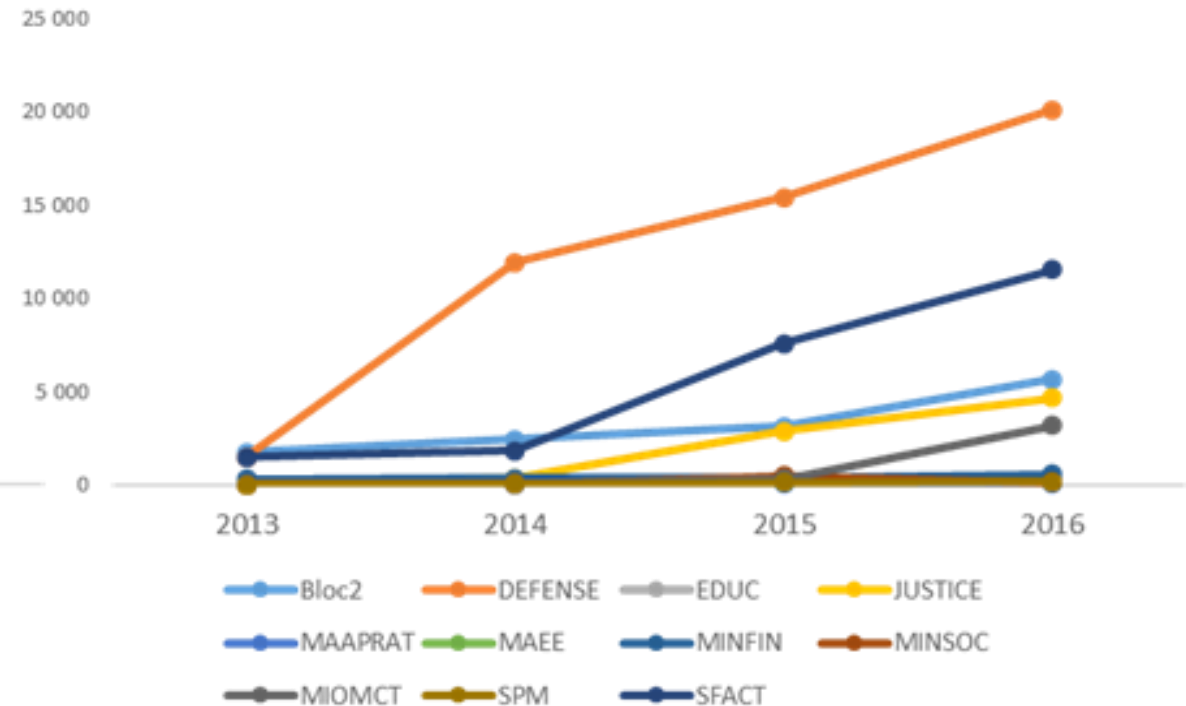
### Reduction of small amount POs

- Number of small-amount POs (*per ministry and per year*)
- Number of acquisition card transactions (*per ministry and per year*)

Evolution du nombre d'EJ de moins de 50€ par ministère (IB4)



Evolution du recours à la carte achat par ministère



# Key benefits and achievements

## Reduction of payment periods



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D

### Payment periods – French State administration

