



# Benin Country Case Study

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**Overall approach to digital PFM****Context**

The new results-based management model, enshrined in Benin by the adoption of the Organic Law on Finance Laws, as well as the difficulties in using the traditional budgetary and accounting systems developed in 2001 for public financial management due to the outdated technical environment, have influenced the implementation of a comprehensive approach to digital PFM.

**The project environment**

The digital transformation of Public Finance Management in general and that of the Integrated Public Financial Management System (IFMS) in particular observed in Benin is fostered, among other things, by (i) the Government's willingness and the leadership of the Minister of Economy and Finance, Minister of State, to meet community requirements in terms of new management methods and the effectiveness of public action; (ii) an enforced coordination of the Management Committee of the SIGFP composed of IT specialists and business agents from the structures of the General Directorate of the Budget and the General Directorate of the Treasury and Public Accounting; and, (iii) the implementation of a flexible methodology with the technical support of the SNDI<sup>1</sup>.

**How far we have come**

This digital transformation began with the implementation of the Economic Governance Support Program (PAGE), representing the development of South-South cooperation with the contribution of the SNDI and the Beninese team.

The work facilitated the subsequent establishment of a project team consisting of a project manager, business experts (budget and accounting), and a technical team (developer, database and network and system administrators).

The first sketches of the results resulted in a first version of the SIGFP at the end of December 2020.

Thus, the co-developed SIGFP, with a view to ensuring the sustainability and adaptability of the budget and accounting systems, has undergone several major phases including: (i) the drafting of the specifications; (ii) the development of procedures; (iii) the software engineering work that led to the achievement of the various functional parameters; (iv) dual control; (v) stabilization (implementation of the organizational and institutional framework, training of the technical team, implementation of complementary modules - workplans, budgeting with commitment authorizations, gender-sensitive budgeting, SDGs and climate, banking of bonuses, costing of activities, revenue component, etc.); (vi) the effective launch of the operation of the SIGFP in 2022, the continuation of training for the benefit of stakeholders, and the implementation of a strategy of close assistance to actors in the expenditure chain.

These experiences led Benin to focus on developing a solution in-house for all stages of the State budget preparation, execution and accounting circuit. The new approach focused on developing a centralized tool that is very tailored to each Ministry and institution's needs. It was built using a step-by-step flexible and modular approach, where different modules for each PFM process were deployed in phases. The aim was to ensure a single source of data with all systems following an established set

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of guiding principles. Some functionalities, including on the revenue side, are based on commercial off the shelf products (e.g. tax management with SIGIBE, eInvoicing), but each able to export their data in compliance with interoperability standards.

Perimeters covered

The scopes covered by this digital transformation are summarized as follows:

- Scope 1: the standards (NBE, PCE, etc.);
- Scope 2: budget preparation;
- Scope 3: Budget implementation;
- Scope 4: public accounting;
- Scope 5: interfaces;
- Scope 6: the Decision-making system;
- Scope 7: Material Accounting.

To support with the governance of this inter-connected system, the Information Systems and Digital Agency (ASIN) was established in 2022. This was created by the merger of different pre-existing agencies and placed under the dual supervision of the Ministry of Digital and Digitalization and the Ministry of Economy and Finance. ASIN, now under the supervision of the Presidency of the Republic, sets up norms and standards for all projects and provides operational support for digital projects in the Beninese public sector (like use of critical infrastructure, design of solution, choice of technology, qualification of suppliers...)<sup>2</sup>.

***Managing user expectations***

One benefit of the modular approach taken by Benin was in managing user expectations, align the system to expectations and manage systems obsolescence. Learning from the experience in 2020, the team did not rush into the deployment of new modules to avoid risks. This involved careful management of expectations and sometimes in satisfaction of users with regard to the agenda.

During the recent digital reform in Benin, there would be periods of time where the new and old systems would run in parallel. This was done until confidence in the new systems' ability to collect quality data and capability to run those new systems was established. Legacy systems were maintained as the new PFM system was developed. As a result, this prudential measure has enabled the implementation of a new system in line with programme management. The Ministry of Finance highlighted that legacy systems should not be discontinued too quickly as a principle. This deployment methodology is maintained now with new modules, only after the new system was tried, tested and put in production were old systems retired.

This modular approach to digital transformation also helped to avoid issues of over-specification which speeds up deployment and improves user buy-in. In order to adapt the modules to each directorate's needs, significant time was taken to ensure common understanding of the needs and to build project management skills with the ability to produce specifications, policies, terms of reference and have them approved. The ability to test and refine each module helped to effectively engage with the systems' users and ensure their feedback in an iterative way was incorporated before fully transitioning to a new tool.

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<sup>2</sup> <https://www.asin.bj/documents/>

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In terms of achievements, it should be noted that a system adapted to the organic law has been set up and that local teams have been given autonomy to adapt the system to possible future developments. The new IFMIS-BENIN system is now functional and interoperable. All actors from the central to the decentralised level are executing their budgets thanks to this system, which was put into production in January 2022.

Benin teams continue to stabilize the system and strengthen resilience to security challenges.