



# User Group Questions

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## **CARTAC/CaPFA Smartstream / FMIS Conference**

Belize

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# Chart of Accounts Design – Outputs and Outcomes

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- Define outputs and outcomes structure
- Are you going to create sub structures?
- Create a hierarchical coding structure according to your reporting requirements
  - XX –outcome, XXXX – output
- Mapping issues - Have you defined separate output managers?
- Relationship of outputs to accounting officers, and organisational structures

# Links between Financial Data and Costing Data

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- All expenditures are part of our costs
- Some costs are directly attributable to outputs
- Some costs represent overheads or indirect costs
- A decision needs to be taken on how to attribute overhead costs
- Define your cost driver

# Activity/Output based Costing

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- Keep it simple
- Most overhead costs in government represent administrative costs such as corporate support and the executive
- In some cases countries may choose to create a separate overhead structure rather than attribute these costs to outputs
- Why do you think this may be done?

# Performance Measurement – non financial management

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- It should be possible for most systems to capture, store and report on non financial performance information.
- However, remember the issues regarding doing the business case and ensuring the benefits exceed the costs
- It may be just as useful to utilise standard software tools to support this initially eg. excel, access.
- Remember at the end of the day what we want to do is report against these indicators, initially in the budget documents – eventually quarterly (or more frequently for some input and output indicators).