

Eliminating Non Quality in Financial Jurisdiction by LEAN: the case of the current VMS

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I- ABSTRACT

The Public organizations can also streamline their operations, as in the industrial sector, by using LEAN tools. The elimination of wastes from the resources of activities of general interest establishes at present a condition to ensure the continuity and the adaptability of these organisms. This study aims visible efficiency at the short-term of the Malagasy financial jurisdiction by optimizing consequences given to the decisions of that court. It is limited more particularly to the injunctions for the future (IPA) delivered by the Court of Auditors. The reemission of the IPA for the same accountant of the same anomaly constitutes a "non-quality". This situation already insinuates of losses of resource financial, temporal and so institutional. The court also operates in this case on the legislative borders given that it is not a punctual control policy, but rather it's a permanent absolution by jurisprudential foundation. Value Stream mapping (VSM) allows to reveal problems in the system and to eliminate non-quality.

Keywords: Injunctions for the future, Court of Auditors, Value Stream Mapping

II-INTRODUCTION

The current functioning of public services in Madagascar is increasingly criticized. The financial jurisdiction is particularly blamed for the dysfunction of the public finance system. " Globally the the external audit and surveillance function (Court of Auditors, Assembly) is not very effective" [1]. " Warned observers also criticize the fact that the Court of Auditors does not play its role of guarantor of the sound management of the public finances and so, many non-respect of the rules of the competition in the public contracts or supplies markets are not punished" [2].

The methodologies of engineering were especially used in the branch of industry for a long time. The application of engineering methodologies to the activities of the Court of Auditors also seems promising to make the Court

more efficient. The adaptation of LEAN management to service companies has already proved its proof recently. The particularity of the present study lies on the transposition of these methodologies to optimize the follow-up given to the decisions of the financial court.

The financial jurisdiction is a guard of public denier. Nevertheless, It turns out that no follow-up has been registered on the decisions of the financial court. The visible efficiency at the short-term of the jurisdiction is the sought main objective. The activities of the financial jurisdiction can succeed to issuing of the firm injunctions or injunctions for the future, the deficit constatation, the full discharge, the discharge, etc. But this study concerns only the follow-up given to injunctions for the future. " If the judicial controls exercised by the financial courts are the

bulwarks to the public finance gabegies, it can be observed that the judgments and orders issued do not really reflect these ramparts since the overspendings and the errors of budget imputation are reduced to mere commonplace jurisprudence. Indeed, these irregularities are not the object of firm injunction in most cases, but on the contrary, they are privileged by injunctions for the future" [3].

The study focuses on " the follow-up given to the decisions of the jurisdiction not noticed " which was identified by the document which is entitled " Dysfunctions in the public finances and the impacts on the control of the financial jurisdictions " [4] on its page n°2 and page n°6. There are discrepancies between this situation and the situation on which the "Consequences given to the decisions of the jurisdiction are respected". We know so far that there is this deficiency, and we want to know how to fill it.

The absence of a mechanism elaborated by an upper text seems to affect the effectiveness of the decisions of Court of Auditors. The strategic plan on 2013-2017[5] which is an official document of the Court, sets out his objectives in this period. The page n°2 of the Annex to this document identified that " There is no mechanism of follow-up of the recommendations and the inspection reports communicated with the executive ". The Research will thus link the effect of this deficiency to the follow-up given to decisions of the financial court. The question thus arises: "Can the existence of a follow-up mechanism for injunctions for the future improve the follow-up given to those injunctions? ".

According to this document on the same page: " the current texts have provided no means of follow-up of the implementation of recommendations within the reach of the Court of

Auditors". This problem can affect the efficiency and the effectiveness of the follow-up given to decisions of the financial court. Where from the second question of research which so formulates: " is the effectiveness of the follow-up given to the injunctions for the future dependent on his incorporation in the regulation ? ".

Two hypotheses are so moved forward:

- The existence of a monitoring mechanism improves the follow-up given to the injunctions for the future issued by the financial court;
- The effectiveness of the follow-up given to the injunctions for the future issued by the financial court is dependent on the incorporation of the monitoring mechanism in the regulation.

III- METHODOLOGY

3.1- LEAN Management

The optimization of the follow-up given to the decisions of the financial jurisdiction by the engineering methodology calls on the use of LEAN tool. According to the English term "LEAN" it is a question of "making lose weight" to return the entity more dynamic. Service companies or public bodies can also lighten up its organization to be more dynamic. "Taiichi Ohno, founding father of the LEAN approach, and executive member of Toyota in the 1950s, paid particular attention to things like production flows, wastage, value streams, the Kaizen" [6]. The transposition of this methodology at the level of the service companies or the public administration has never been spared by criticisms especially on the creation of added value.

LEAN is an engineering methodology for industries that want to eliminate waste. At present they are also applicable in various fields such as health, construction, management to optimize the resources used. We want to know if they are also

applicable on the control activities of the financial jurisdiction.

3.2- The Value Stream Mapping

The Value Stream Mapping (VSM) is LEAN's king tool, derived from Toyota's Material and Information Flow Analysis (MIFA). It is therefore a mapping tool that consists to drawing the flow of products and the information along the process. Mike Rother is the promoter of this methodology in his book "Learning to See". The use of this tool will allow visualizing all the control processes to optimize the follow-up given to the decisions of the financial jurisdiction. The use of this tool requires the implementation of some stages.

1- Defining the perimeters

The use of the VSM methodology requires beforehand the definition of the product or the range of products to be studied.

2 - Prepare and Mount the Current VSM

This step consists firstly of representing the customer. In our case, it is the whole citizen who is the customer of the service of the Court of Auditors. It is therefore a question of placing the customer at the right-hand side of the mapping by developing the data relating to said customer, in particular the name of the service, the type of service and the "takt time". It is also necessary to specify the type of transport for the delivery of the service. In our case, it is the judgment of the Court sent to the accountant and communicates to everyone concerned and to the public who represents the product.

The second stage is the most important work of the VSM. It is a question of representing the process with the physical flow and the flow of information. This step concerns the production process of the product or the service in question. Moving for full span of the production chain is thus necessary to have an accurate image of the processes in the organization and to control the

value chain of the service or considered product. This involves, among other things, the average time to perform a step in the chain or cycle time, the dead time between two successive steps, the number of financial and human resources, the non-compliance rate, the series changeover time, the synthetic rate of return, the useful area. This data would make improvements to the system.

The last step of the current VMS is to calculate the various indicators to detect problems in the system. It is therefore a question of determining whether there is a waste of time, too much information (e-mail, paper) which circulates in the organization, if there is duplication, excess of copies, gestures or useless spots, if there is often a repetition due to error.

3 – Take up the future VSM

4 - Making the action plan

3.3- Materials used

1-LibreOffice Calc

The construction of VSMs by LibreOffice Calc facilitates the construction of graphs. It is software similar to Microsoft Excel. The exploitation is done through the "display" menu and then "toolbar" and finally "drawing". The use of rectangles and lines and other drawings makes it possible to obtain the VSM.

2-Python

Matplotlib is the most used Python package to build or use a graph. The pylab interface makes matplotlib easy to learn for experienced software users like MATLAB. This free alternative currently contributes to digital analysis and also to signal processing. Using Python, NumPy and matplotlib, the development of modern object-oriented programming is possible. In addition these tools support the native SVG (adaptable vector graphics). Simply expand the python codes on the script and then run the aforementioned script on a python compiler. The ERIC6 software was

used for this study which is an integrated development environment for the Python programming language.

IV- Results

4.1- Financial jurisdiction and injunctions

1- Financial jurisdiction

The Court of Auditors of the Supreme Court is a supreme audit institution in Madagascar. In article 128 of the Constitution, the Constitution establishes, inter alia, the judgment of the accounts of public accountants, the supervision of the execution of the budget laws and the budgets of public bodies, the auditing of accounts and the management of public enterprises. The Financial Tribunals form the autonomous articulations of the Court in the provincial capitals and are part of the financial jurisdiction. The exercise of the investigation of financial records, the preparation of reports and conclusions, the presentation of files in court and the drafting of provisional and final judgments are the Court's main judicial activities.

2- The injunctions for the future

"The injunction is the order given by the judge of the accounts to his persons subject: to drive a missing document (general document to support the account, document justifying an expense or a recipe); to provide additional explanations or justifications (explaining an anomaly, specifying the details of a supporting document, justifying the due diligence carried out with a view to the recovery or with a view to the recovery of a receipt, etc.); To regularize his situation (filling a cash deficit, repaying a wrongly paid expense, collecting an omitted revenue, etc.)" [7].

But in an original way that comes from civil proceedings, "Injunction proceedings allow some creditors to obtain from the judge an order whose purpose is to compel the reluctant debtor to fulfil his obligations. These are simplified and original

procedures, freeing in part from the respect of the adversary. These characteristics are true both in the order for payment procedure and in the injunction procedure [8]. In civil proceedings, injunctions are not substantive decisions. They are made through the ordinances of judges.

The public accounting process is written, inquisitorial and contradictory. The rule of double judgment reconciles these various characteristics. The charges against an accountant during the audit of his account are, in a first sentence, provisional judgment in the form of injunctions or objections. The judge shall subsequently decide, by a new judgment, on the action to be taken on such injunctions or objections [9].

The Malagasy financial court, like several other courts, considers this decision to be a substantive judgment in order to carry out provisional acts. Under Article 313 of the LOCS [10], which also invests this power for the jurisdiction, the injunctions are pronounced by a provisional judgment not only to conduct a trial but applicable both to the pending proceedings and to the forthcoming trials. Several final judgments are taken by that court to lift the injunctions of the provisional judgments from 2010. As long as the injunctions are not lifted, the parties concerned are still obliged to comply with the Court's judgment. This is the case of the Injunctions for the future (IPA), which would keep the accountants concerned and successive accountants forever keeping watch over the prescriptions of the decisions of the court.

Concerning legislation in Madagascar, the injunction for the future is a jurisprudence creation ordering a warning decision to avoid recidivism in the future. It is therefore a penalty comparable to a reprieve in criminal proceedings which would not be enforced and "which do not

have the character of charges" [11]. It is a decision of the court which consists in warning the accounting officer for the future to avoid a new commission of the irregularity found by that court. This injunction will change during the next irregularities in firm order. The accounting officer shall thereafter be sanctioned. "There are, therefore, a number of assumptions in which the judge chooses to be" pedagogical "rather than directly engaging the responsibility of the accountant" [12].

"We must not confuse the firm injunction with the injunction for the future, the object of which is merely to remind the accountant of his obligations" [13]. "A simple warning, the injunction for the future absolves the accountant from irregularities which the judge has found but constitutes a potential threat, with a view to the judgment of the next accounts in respect of which the accounting officer in function is required to comply with the observations made by the same judge. These injunctions then appear, and for the time being, devoid of any legal effect " [14].

The injunction for the future is a jurisprudence creation "by the will of the auditor who wanted to equip himself with an essential instrument to adapt financial jurisprudence to the accounting realities faced by public accountants" [14] . The text on the Supreme Court does not provide for this. It's the same for texts concerning the public accountants. In relation to the judgment of the Court, which should in principle be objective, the application of that penalty constitutes a relaxation of that principle. The financial court should not assess the behaviour of the accounting officer or his situation when carrying out the operations in question. She would normally judge the accounts and only the accounts. It is the responsibility of the Minister of Finance to appreciate whether it is a result from force majeure or not and striking if

necessary a balance between the objectivity of the decisions of the financial court and the reality on the ground.

The judicial consecration of the injunction for the future is justified by the ineffectiveness of the current mechanism to protect the accountant against the dysfunction of the system. Indeed, the accountant should be sanctioned because of his fault and not because of the failure of the system. Yet the Court should be objective and sanction any irregularity, even though it is really a larger problem and not a particular problem of the accountant.

3- settlement stop by legislative judges

"Today, the role of jurisprudence in the creation of the law is no longer truly challenged" [15]. The jurisprudential consecration of the injunction for the future is an initiative of the jurisdiction which tacitly completes the law and can seem audacious for a jurisdiction of such an institutional level.

"... most of the rules applicable to the Administration are of jurisprudential origin. (...) The administrative judge thus often creates rights on the occasion of the various judgments of principle which he enacts, judgments which are opposed to simple judgments of application of the law. The legal creative role of the judge thus takes on special significance when dealing with the administrative judge " [16]. Yet the role of the judge is limited to deciding only on a particular dispute and rendering an invalid judgment only on the case in question. The creation of the general rules applicable to litigants and supposedly applied by all the judges of the Court is largely outside the jurisdiction of the judiciary. Yet the game of interpretation even leads the judge to state even above the general norms. The judges replace the legislator and decide even if the irregularity will be sanctioned or not

that enters the exclusive or primary competence of another institution of the Republic.

"A judge is associated with the spirit of legislation; But he cannot share the legislative power. A law is an act of sovereignty; a decision is only an act of jurisdiction or magistracy. Yet the judge would become a legislator if he could by regulation rule on the issues before his court. A judgment is binding only on the parties between which it intervenes: a regulation would be binding on all the litigants and the court itself" [17].

The judge of account does not legislate if he has not constitutionally a power of appreciation and decision of the same nature and the same level as that of the Parliament. It turns out that Parliament is an institution of the Republic in the same way as the President and the government. However, the Court of Auditors is a judicial body consecrated by the constitution at the level of the Supreme Court. It is the Constitutional Court that has the same level as the Parliament in the Malagasy constitutional system. The Court of Auditors as the Supreme Audit Institution has the judicial power by its attachment to the Supreme Court and exercises the judgment of the accounts of public accountants. The optimization of the judicial system rests with the High Constitutional Court while respecting the principle of separation of power.

4- The positive actions of the judges

So that the action is positive, at least the initiative of the Court has to be perfectly clear in its content and in its implementation, the injunction must also cover the objective pursued by the legislators and support a policy Long-term encouragement.

The delivery of an injunction for the future is still being considered as a positive action of the judges to the extent that the judge is able to define with sufficient precision what the injunction

for the future means, define its scope and applicable procedures. Currently, accountants know that this is a warning decision. But there is already a doubt when asking who the concerned people are. A mechanism for using injunctions for the future is then a necessary tool to frame the issuance of this decision. This mechanism specifies the conditions under which a accountant subject of the Court may be condemned by an injunction for the future and in what condition the decision is firm and what irregularities may be punished by an injunction for the future. Provision should also be made for the procedure to lift the injunction for the future. The mechanism also specifies whether an injunction for the future can turn into a firm injunction at the next irregularity. The follow-up of injunctions for successive accountants should also be specified.

Since the establishment of the Malagasy Court of Auditors, the IPA concern especially irregularities convertible into deficit personal. It is thus the absence of sufficient documents to pay an expense. It is an irregularity that affects the justification of the operation. The accountant should afterward put back the paid sum. But the Court may grant the accountant a warning decision which involves directing accountants for the future, for example to produce the prior approval of the administrative garage. For the next inspection, if the irregularity still persists, the Court may attach to the accounting officer proof of repayment of the expenditure paid or to deliver the judgment of deficit personal in case of non-payment.

Some irregularities are difficult to transform into deficit personal. For example, there is a shift in the balance of a secondary accountant. The discrepancy between the balance and the revenue and expenditure account also

constitutes an accounting irregularity which cannot be easily transformed into a deficit personal. In fact, these types of irregularities relate in particular to the general documents which should normally be sanctioned by the inadmissibility of the accounts. The issue of a fine is more appropriate in these cases than the judgment of deficit personal. There is no reason to require the accountant for the future. But the Court should normally apply the fine whose legislators alone are competent to specify when, how and how irregularities are punished.

5- The legitimacy of decisions based on the guarantee of non-repetition

The decisions of the court since 2012 begin to include injunctions for the future concerning general documents and even the delay in producing accounts. The extension of the sense of injunction for the future seems to the judges as natural. But the question arises if the existence of this mechanism allows full effect to the intentions of the legislator. In fact, the legislator wants to establish good financial governance. However, the existence of this mechanism can in one side develop culture of impunities but on the other hand can improve the performances of the actors in the Malagasy accounting and financial system. The guarantee of non-repetition surely avoids impunity. Repetition of the incriminated acts shall be sanctioned by a firm decision. The budget actors endeavour to comply with legislative and regulatory provisions and to improve their management.

The balance between the traditional mission of the Court concerning punishment and modern attribution as regards the improvement and performance is confronted. It is also of our time the only way to make these two objectives of the Supreme Audit Institution (SAI) coexist. Mission of audit aims mainly at improving the system, but

the Court sometimes penalizes directly or indirectly under certain conditions when an offense or irregularity is found. This is the case when an integrated audit is implemented. The existence of this mechanism thus gives the financial court a means to accomplish its mission in accordance with the spirit of the Constitution and the laws. But this possibility could lead to abuse when the decisions of the Court in this context do not guarantee immediate and concrete improvements. The repetition of irregularities or offenses reflects the existence of impunity and mismanagement of public affairs.

At the present time, the positive action of the judges contributes to the greater protection of a long-term or constitutionally promoted policy, especially concerning the injustice inflicted on the accountant when it comes to the failure of the system and not the infidelity of the accountant. The production of the accounts is generally within the statutory deadline. This was not the case for the years prior to 2012, which accused unacceptable delays. The quality of product accounts has improved considerably lately. The control policy is in line with the current administration context. The failure of the system on all the lines is debatable. This situation does not justify the leniency measure by the Court but rather the establishment of justice which refuses injustice. But issuing an injunction for the future for the same accountant and for the same anomaly is largely outside the judicial power of the judges.

4.2- The current VMS

1- The perimeter of study

The activities of the financial court may lead, in particular, to the issue of firm injunctions or injunctions for the future, deficit constatation, full discharge, discharge, etc. But this study only concerns injunctions for the future. The value

chain of injunctions for the future constitutes the perimeter of study. Reports, conclusions, audiences and judgments constitute the finite products of the judicial activity of the Court of Auditors, while the justification documents, the general documents and investigations form the raw materials.

The essay considers only the senior accountant of the treasury who reports to the Court of Auditors. It was considered on this search a number that is equal to 30 accountants. Concerning the typology of anomalies, the Court of Auditors' note on the state of public accountability in 2009 found 28 anomalies on the general documents and justification documents. At most, the sum of injunctions for the future should not exceed 840. This figure corresponds to the number of accounting items which is 30

and the number of types of anomalies which is 28. The existence of a other typology of unregistered anomaly will increase this figure. The same applies to the increase in accounting positions and the retired admission of accountants. But the study only takes into account this approximate figure which constitutes a ceiling for the issuance of injunctions for the future.

Periods prior to 2001 have been characterized by a number of amnesty measures [18]. The managements of the previous exercises in 2007 were late judged. He had some sort of clearance for these accounts. The transition to the new accounting system was carried out from the year 2007. The study thus neglects previous injunctions for the future which seem to have little significance for the jurisdiction.

Table n ° 1- Estimation of injunctions for the future

| Years | 2007 | 2008 | 2009 | 2010 | 2011 |
|------------------------|------------|------------|-----------|-----------|------------|
| Average IPA | 4 | 3 | 1 | 1 | 1 |
| IPA issued | 120 | 90 | 30 | 30 | 30 |
| Accountant | 10% | 10% | 20% | 20% | 50% |
| Accountant concerned | 90,00% | 90,00% | 80,00% | 80,00% | 50,00% |
| | 108 | 81 | 24 | 24 | 15 |
| Accountants Successors | | | 10% | | 40% |
| | | | 3 | | 12 |
| Total | 228 | 171 | 57 | 54 | 57 |
| Cumulative | 228 | 399 | 456 | 510 | 567 |

Source: author

According to the statistics, only 10% of the accountants judged in 2007 are at the same time the titular accountants and accountants who hold the accounts. 90% of the accountants judged are not the same as the producers of the accounts. In addition to the 120 IPAs for accountants directly concerned, 108 accountants are indirectly involved. For the 2009 fiscal year, 3 IPAs previously issued already concern successor accountants.

2- Process and flows

The optimization of the follow-up given to the injunctions for the future will contribute to the visible effectiveness at Short Term of the financial jurisdiction. This optimization is achieved by using the VSM tool of the LEAN methodology. In this way, there must be a functional mechanism foreseen in the legal or regulation text to follow-up on injunctions for the future. In this study, the

current practice of text or jurisprudence regarding injunctions for the future is mapped. In reality, there is no procedure enshrined in a text on the matter. However, the jurisdiction is already more or less following a philosophy on the application

of injunctions for the future. The assembly of this mapping is already an additional tool for the proper execution of the missions of the jurisdiction.

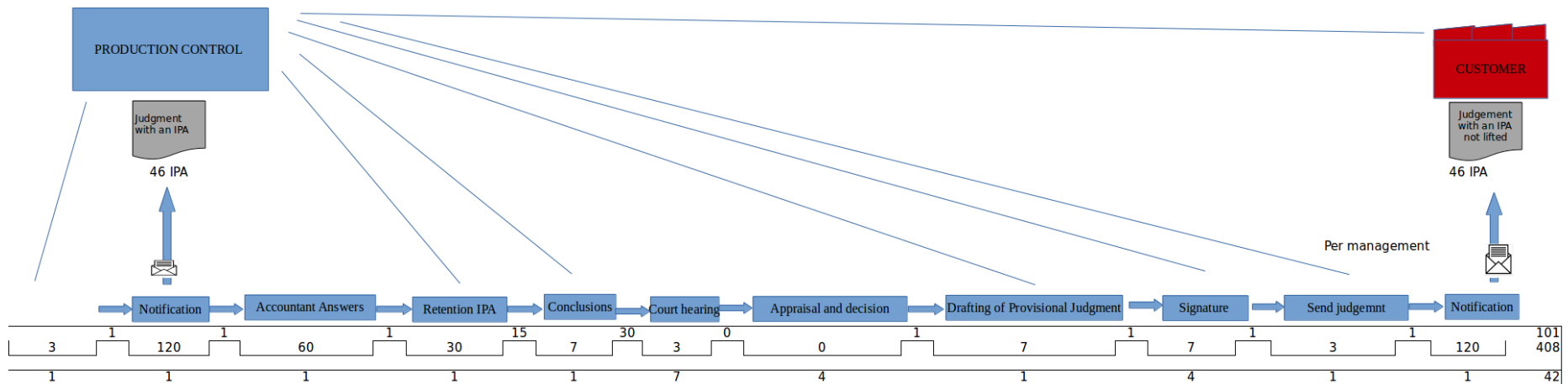
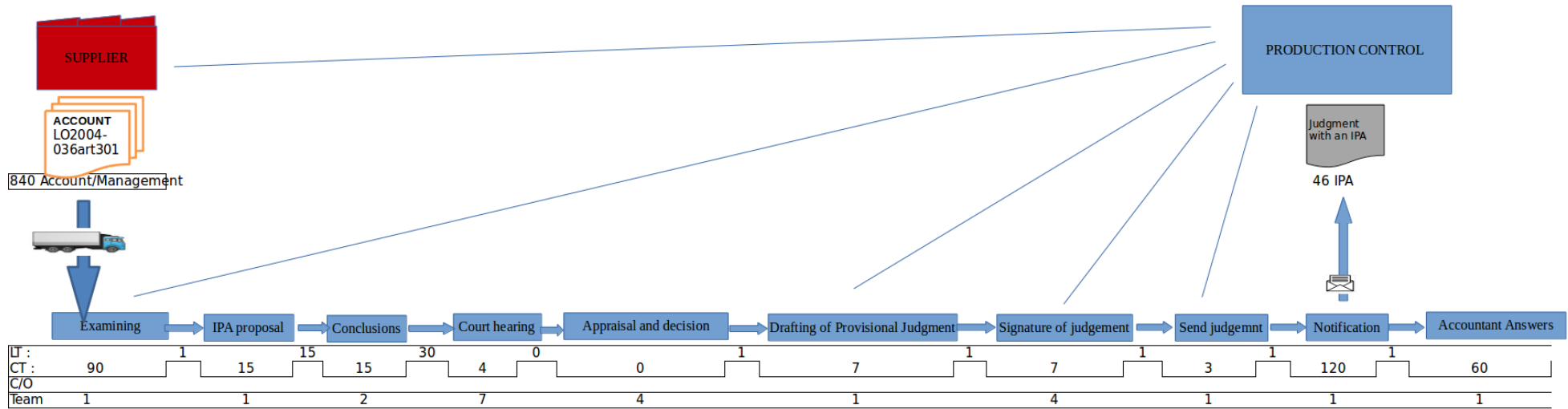


Fig. 3- The current Value Stream Mapping

We do not want to exceed a number of IPAs equal to 46 for the year 2011, 37 IPAs for the year 2012, 31 for the year 2013 without modifying the control activity of the financial jurisdiction that is 840 accounts.

This drawing will also show clearly the current processes for issuing an injunction for the future. At least, there will be no more blurry questions about it. At the beginning of the chain, the incumbent public accountant in office produces supporting documents and management accounts at the Court of Auditors. Article 293 of the LOCS stipulates that: "The rapporteurs shall carry out, on the documents and on the place, the checks and instructions entrusted to them. These shall include, as necessary, any requests for information, investigations or expert reports ". In this stage, according to article 310 of that law: "The Court shall assess the legality of the transactions recorded in the accounts. Where it finds irregularities involving the liability of the accounting officer, it shall require the latter to prove that they have been corrected or to produce additional supporting evidence by a judgment.

The Court shall proceed to the judgment of the concerned accounts. But before the judgment, the public prosecutor's office gives its

observations on the report. The necessary time is approximately 30 days. Then there is the hearing and the preparation of the judgment of the Court which requires on average 60 days. According to article 316 of the same law "if the answers produced by the accounting officer are not satisfactory, the Court confirms, by a final judgment, partially or totally, the charges which it has imposed. The Court may, however, before making a definitive pronouncement, render on the same account, if necessary, several provisional judgments ". This is so when an injunction for the future is to be lifted following the accountants' answers. At that time, the injunctions for the future shall become tacitly final, even if there is no need for a definitive judgment to them.

3- The indicators

In this study, overcoming the injunctions issued constitutes the critical situation that the jurisdiction should be avoided. The projection of the data makes it possible to know the year on which the ceiling will be exceeded.

The determination of the logarithmic adjustment uses the PYTHON MATPLOTLIB package. This library is similar to MATLAB and SCILAB. The following codes are executed as a Python script to display the following graph and result.

```

#!/usr/bin/env python
# -*- coding: utf-8 -*-
import matplotlib.pyplot as plt
from pylab import *
from numpy import*

P=np.array([2007,2008,2009,2010,2011])
Q=np.array([228,399,456,510,567])
n=5
R=P-2006
sommexi=sum(R)
sommeyi=sum(Q)
sommellogxi=sum(log(R))
sommellogxiyi=sum(log(R)*Q)
sommellogxi2=sum((log(R)*log(R)))
A=((n*sommellogxiyi)-(sommellogxi)*sommeyi)/((n*sommellogxi2)-sommellogxi*sommellogxi)
B=((sommeyi-A*sommellogxi))/n
s=linspace(2007, 2050)
t=A*log(s-2006)+B
z=s*0+840;
plt.plot(s,t, color="blue", linewidth=2.5,linestyle="-", label="Logarithmic adjustment")
plt.plot(s,z,label="Limit", color="red", linewidth=2.5, linestyle="-")
plt.plot([2007,2008,2009,2010,2011],[228,399,456,510,567],color="black", linewidth=5, linestyle="-.",label="IPA Situation")
plt.axis([2007,2050,200,900])
plt.title('IPA MODELING')
plt.ylabel('IPA ISSUES')
plt.xlabel('YEARS')
plt.legend(loc=4)
plt.show()

y=203.59 ln (X-2006)+237.06

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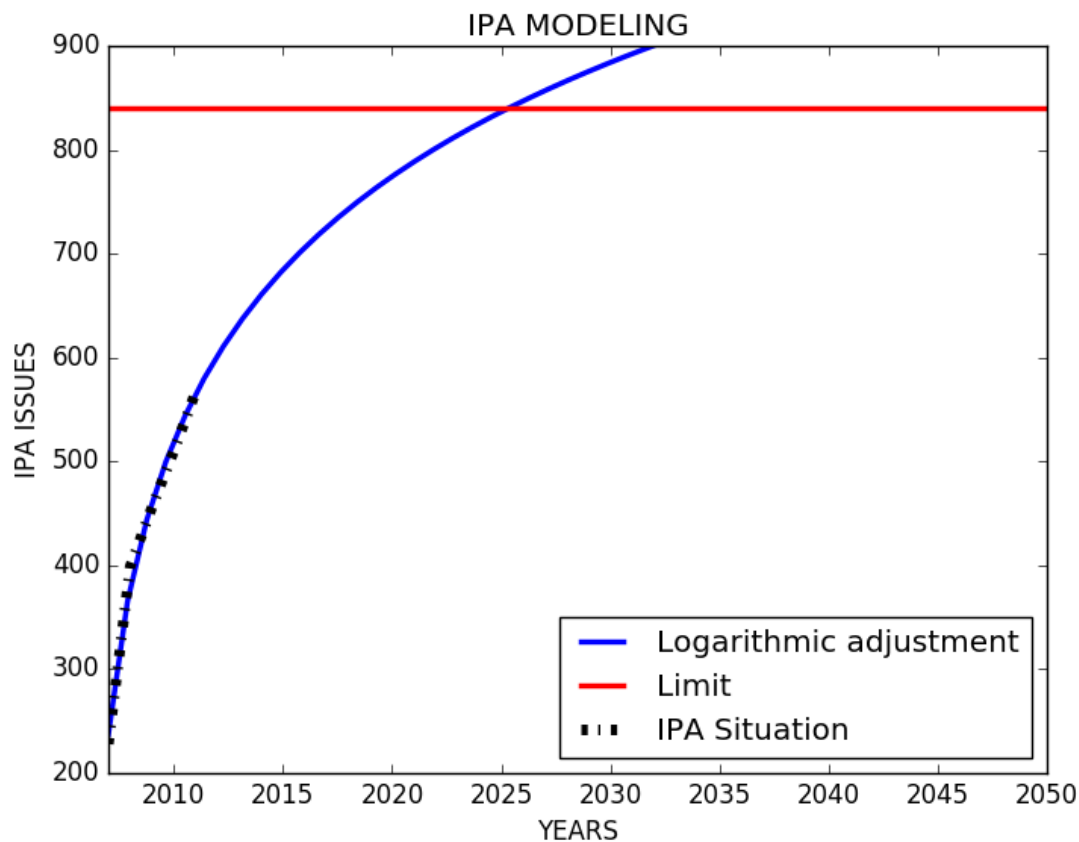


Fig. n°6- The current IPA modeling

According to this graph, the maximum level of IPA will be reached in the judgments of the 2025 exercises.

V- Discussions

5. 1- The effect of the existence of a monitoring mechanism on the follow-up given to decisions of the financial court

The reproduction of an injunction for the future for the same anomaly to the same accountant constitutes a sort of manufacturing defect. This situation reflects disorganization at the Court level. Depending on the trend of IPAs, the Court should not emit any more an IPA from 2025. The existence of a mechanism to limit the issuance of such injunctions guarantees the non-repetition of these anomalies. The follow-up given to the

decisions of the court is not effective if the irregularities are not yet sanctioned by firm sanctions.

Firm injunctions are usually translated into IPAs. The IPA proposals by the rapporteurs are becoming very common at the level of the jurisdiction. In addition, the rapporteurs do not have the list of IPAs issued and the list of accountants concerned. The verification of judgments is not clear. The same is true for the formations of judgment which routinely disqualify the firm injunctions in IPA without consulting the previous decisions of the Court. Without any mechanism, non-repetition is not guaranteed.

5.2- The effects of the incorporation in the existing texts of the mechanisms on the

effectiveness of the follow-up given to decisions of the financial court

The Court may establish a monitoring mechanism through the guides and manuals of the court. But like the other tools of the Court, this mechanism will not be operational as long as its application is not imposed.

The incorporation in a regulatory of a mechanism for the follow-up given to the decisions of the financial court requires the actors to comply with that provision. The Organic Law on the Supreme Court is the main instrument for auditing accounts. But the reform of this law is much more complicated since it is an organic law. Insertion into the rules of procedure is possible. It is a precision legal instrument that can develop details of procedures. It is a text in application of the organic law voted by the General Assembly of the Supreme Court. The rules of procedure is a legally binding instrument such as the decree. The incorporation of the mechanism into the RI is

the most appropriate for its implementation. In addition, there is no direct contradiction between the mechanism and the current text, but it is a matter of organizing a clarification on the procedures.

VI- Conclusion

The use of LEAN tools in public bodies seems promising. The current Value Stream Mapping (VSM) allows you to view the processes. The use of engineering tools in the public sector is also feasible by adapting them to the service context. Two hypotheses have been put forward. They are confirmed. The existence of a monitoring mechanism improves the follow-up given to the decisions of the financial court, and also the effectiveness of the action taken on the decisions of the financial court is dependent on the incorporation in the provisions of the texts in force of Monitoring. It happens that the LEAN is applicable everywhere and seems well adapted to the public service. Thus, new research can be devoted to the future VSM of this publication.

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