



SYSCOHADA & PGCP UEMOA TECHNICAL COMPLIANCE

Universal Accounting & Fiscal Modeling Framework for OHADA Region



EXECUTIVE TECHNICAL WHITEPAPER

Universal Capacity & Business Models Private, Public, Industrial & Holding Sectors

TECHNICAL ARCHITECTURE SPECIFICATIONS:

Platform:	WilAccount Cloud ERP Enterprise 2.0 (Diamond Standard)
Covered Sectors:	Commerce & Retail, Industry & Manufacturing, Services & IT, Holdings & Public Sector
Regulatory Standards:	SYSCOHADA Révisé (AUDCIF) & UEMOA Public Finance Directives (06/07/08)
Security & Encryption:	NIST SP 800-53 AU-9 & 800-63B (Merkle Hash SHA-256, Anti-DoS, 2FA TOTP)
Currency Framework:	CFA Franc Zone (XOF / BCEAO) & Multi-Currency Engine (USD / EUR)
Module Availability:	39 Fully Integrated ERP Modules (Treasury, Billing, e-Facture, Payroll, Assets)

1. COMMERCE & RETAIL

SYSCOHADA Class 3 & 60, dynamic WAC and 18% VAT.

2. INDUSTRY & MANUFACTURING

Raw materials (311), WIP (341) and direct manufacturing costs.

3. SERVICES & IT CONSULTING

Services (706), 5% BRS withholding tax and recurring billing.

4. PUBLIC SECTOR & PGCP

LOLF 4-stage expenditure cycle, budget lines and TOFE.

1. ACCOUNTING ARCHITECTURE PER ENTITY CATEGORY

SYSCOHADA & PGCP

A. Commerce & Retail (SYSCOHADA)

Optimized for wholesale, retail and supply chain. Accounts 601 (Purchases), 701 (Sales), 31 (Inventory) and 6031 (COGS). Automated WAC valuation and e-Facture compliant invoices.

B. Industry & Agro-Business (SYSCOHADA)

Complete manufacturing cost accounting. Raw materials (311), packaging (331), WIP (341) and finished goods (361). Factory direct cost allocations and industrial asset depreciation.

C. Services & IT Consulting (SYSCOHADA)

Fully digital architecture for advisory and tech companies. Account 706 (Services), automated 5% BRS withholding tax remittance slips and recurring billing lifecycle.

D. Holdings, Corporate Groups & Startups

Advanced governance for investors and group subsidiaries. Equity shares (26), shareholder accounts (462), dividend distribution (465) with IRVM tax deduction and OAPI intangible asset tracking.

E. Public Sector, Ministries & Treasury (PGCP / LOLF)

Strict adherence to UEMOA Directives 06, 07 and 08/2009. 4-stage expenditure cycle (Engagement, Liquidation, Ordonnancement, Payment via CUT BCEAO 511), budget line caps and automated TOFE.

HOMOLOGATION & FORENSIC CERTIFICATION

All business models enforce the AUDCIF Art. 19 immutability golden rule and strict database isolation via Tenant ID with NIST SP 800-63B bank-grade security.