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Enhancement of Financial Management Skills for Management Teams in the Public Sector Organizations

Course Overview

The **"Strategic Fiscal Stewardship for Public Managers"** program is a 5-day intensive course that demystifies public financial management (PFM). Recognizing that many senior officers in Africa come from technical backgrounds (health, engineering, law), this course provides the essential financial "literacy" required to manage budgets, interpret financial reports, and ensure value for money. It focuses on the transition from simple expenditure tracking to **Results-Based Budgeting** and robust internal control environments.

Program Objectives

By the end of this program, participants will be able to:

- **Interpret** complex public financial statements and audit reports to inform strategic decisions.
- **Develop** and defend "Results-Based" budget proposals aligned with departmental KPIs.
- **Identify** and mitigate financial risks, including fraud, waste, and embezzlement.
- **Apply** the "Value for Money" (VfM) framework to procurement and project implementation.
- **Navigate** the Integrated Financial Management Information Systems (IFMIS) environment to monitor real-time expenditure.

Course Coverage (Modules)

Day 1: The Public Financial Management (PFM) Cycle

- **Macro-Fiscal Framework:** How national priorities translate into departmental ceilings.
- **The Legal Landscape:** Understanding the Public Finance Act and Treasury Circulars.
- **The PFM Lifecycle:** From planning and budgeting to execution, reporting, and audit.

Day 2: Strategic Budgeting & Resource Allocation

- **Beyond Incremental Budgeting:** Implementing Program-Based and Zero-Based Budgeting.

- **Revenue and Expenditure Forecasting:** Managing "unfunded mandates" and fiscal shocks.
- **Gender-Responsive and Green Budgeting:** Aligning finances with social and environmental goals.

Day 3: Financial Reporting & Performance Analysis

- **Reading the Numbers:** Understanding Balance Sheets, Cash Flow statements, and Appropriation Accounts.
- **Variance Analysis:** Why actual spending differs from the budget and how to take corrective action.
- **Working with Oversight Bodies:** Preparing for and responding to the Controller and Auditor General (CAG) findings.

Day 4: Risk Management & Internal Controls

- **The COSO Framework:** Designing internal controls that prevent rather than just detect errors.
- **Fraud Detection:** Identifying "Red Flags" in payroll, procurement, and per diem claims.
- **Value for Money (VfM) Auditing:** Measuring the 3Es: Economy, Efficiency, and Effectiveness.

Day 5: Digital PFM & Executive Leadership

- **Leveraging IFMIS:** Using technology for transparency and real-time fiscal monitoring.
- **Ethics and Integrity:** The role of the "Accounting Officer" and personal liability in financial mismanagement.
- **Action Planning:** Developing a "Departmental Fiscal Health Check" for immediate implementation.

Target Participants

This program is designed for the non-financial "C-Suite" and senior management:

- **Permanent Secretaries** and Deputy Permanent Secretaries.
- **Directors and Assistant Directors** of technical departments.
- **Regional and District Administrative Secretaries.**
- **Heads of Agencies and Parastatals.**
- **Project Coordinators** managing donor-funded or large-scale infrastructure projects.

Expected Outputs

Participants will graduate with a **"Fiscal Leadership Toolkit"** containing:

1. **A Redesigned Program-Based Budget:** A draft budget for their department that links spending directly to outcomes.
2. **An Institutional Risk Register:** A document identifying the top 5 financial risks in their unit and proposed mitigation strategies.
3. **A "Value for Money" Checklist:** A tool to be used during the evaluation of all major departmental expenditures.
4. **A 100-Day Financial Improvement Roadmap:** A plan to address any outstanding audit queries and improve budget execution rates

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