FINANCIAL MANAGEMENT & GOOD GOVERNANCE IN THE PUBLIC SECTOR

Danida Fellowship course in Copenhagen, Denmark

Improve your professional skills and enhance your understanding of financial management work streams in the public sector.

26 NOVEMBER - 14 DECEMBER 2012
INTRODUCTION

This leaflet describes the 3 week Danida Fellowship course Financial Management & Good Governance in the Public Sector.

Public financial management is a complex field with many new initiatives and relatively few successes to date. Implementing public financial management reform is a challenge in all countries, but to successfully mount and execute public financial management projects in resource constrained countries has proven rather difficult. On one hand, “hard technical” requirements surrounding the full policy/budget cycle in modern public finance systems are fundamental when developing reform programs. On the other hand, “soft” institutional and organisational factors are of equal importance in the implementation of public finance management reform programs. Experience with reform programs indicate that it is often the “soft” factors that constitute real barriers to successful reform.

This course seeks to respond to both sets of challenges by inviting the participants to reflect on their current public financial management practices, and on-going reform efforts.

This course is designed for senior officers in Finance Departments in developing countries.

Danida Fellowship Centre has contracted Ramboll Management Consulting, a leading Danish consultancy company, to undertake the course.

The course will be held on 26 November - 14 December 2012 at Ramboll Head Quarters in Orestad just outside the city centre of Copenhagen.

The course can accommodate 20 participants.

LEARNING OBJECTIVE

The learning objective of the course is:

To improve the professional skills of the course participants based on an enhanced understanding of financial management work streams in the public sector including emerging issues such as Open Government Data and current government responses to recession impact.

LEARNING APPROACH

To fulfil this objective, the approach of the course will be based on a combination of utilizing the participants’ own experience with the provision of high-quality technical training, based on cutting edge academic and consultancy experiences and best practices. During the fellowship course, participants will explore key issues focusing on applicability and relevance to their own work situations.

Classroom-based sessions with presentations and group work, with excursions to appropriate Danish institutions will be followed by group or individual assignments during which fellows explore issues relating to their own work in more depth. This learning process allows for fellows to transpose the acquired skills and knowledge to the fellows’ own working environment and specific line of work. Another dimension of the course is the opportunity to meet and interact with peers and colleagues dealing with the same challenges in different settings. Sharing of experiences between fellows from different countries and institutions is a key dimension of the course.

ACTION PLANNING

One of the main outputs of the course will be the participants’ individual action plans on real project relevant to their field of work. The exercise will be presented early in the course to allow the participants to work on their action plans and receive individual counseling under-way before their submission and presentation. An approved action plan is a prerequisite for passing the course.
COURSE MODULES

The course consists of the following 10 thematic modules:

- Introduction
- Financial management in general
- Planning and budgeting
- Budget execution
- Accounting and financial reporting
- Internal control and auditing
- Impact of recession and government responses
- Public financial management reform
- Action planning
- Excursions.

The objective of the introductory module is to ensure that participants are familiar with the course objectives and content, and are able to use the facilities and understand the roles and responsibilities of DFC and Ramboll. The module is divided into two sessions, the first session provides an introduction to the course, the study place and provides an introduction to DFC’s activities. The second session introduces the case study that forms a red thread throughout the course. Participants will understand the logic and structure of the training programme, their tasks and responsibilities, the facilitators, and be familiar with the facilities provided.

The objective of the module on financial management in general is for participants to be able to explain the key elements of a public financial management system. The module is divided into three sessions (three hours each). The first session “public financial management” enables participants to understand the relations between governance forms, financial management principles and socio-economic development (including local economic development). The second session on Practical tools to performance measurement will provide participants with concrete tools to measure financial management performance and how to formulate guidelines to strengthen the financial management system. The third session on Capacity Assessment will enable participants to understand and explain the concept of capacity development in a public sector reform context.

The objective of the module on Planning and budgeting is for participants to be able to explain the steps involved in drafting a national budget, understand and apply the different types of budgeting approaches. The module is divided into three sessions. The first session gives an introduction to relevant planning tools for participants to be acquainted with the main tools and approaches used today in the planning of a national budget. The second session on planning and budgeting gives participants a systematic overview of the categories and concepts of planning, budgeting and budget execution. The final session covers decentralisation, public expenditure and budgeting.

The objective of the module, Budget execution is for participants to be able to explain the key principles of budget execution work streams. The module is comprised of two sessions. The first session seeks to provide participants with an understanding of the main features of two basically different ways of budgeting (centrally managed and decentralized budgeting) and their impact on budget execution. The second session aims at providing participants with an understanding of the concept of internal controls and it’s separating conceptually from internal audit, internal control mechanisms’ functions and introduction in an organization, MOF and line ministries’ typical functions in budget execution, combination of financial and progress reporting, monitoring and evaluation, and brief on overall establishment and role of internal audit.

The objective of the module on Accounting and financial reporting is to enable participants to create a chart of account that reflects the planning and budgeting and which connects to the national budget. The module is made up of three sessions. The first session on accounting and financial reporting seeks to provide participants with an understanding of the main features of accounting and financial reporting, decentralization and financial reporting in practical life and obstacles and possible approaches in decentralization of accountability. The second session is focused on Public Expenditure Reviews (PER) Public
Expenditure and Financial Accountability (PEFA). The session provides participants with an understanding of the overall purpose of PERs in the reform of public sector expenditures in view of their links to other parts of the economy. The third session on Public Expenditure Tracking Surveys (PETS) aims to provide participants with knowledge and understanding of the use of tracking surveys.

The objective of the module on internal control and auditing is to enable participants to identify the measures of an internal control system for securing timely, accurate and reliable financial information.

The module is composed of three sessions. The first session aims to enable participants to understand the principles of results based management. Participants will be able to understand the linkages between levels of results and from national down to operational levels (agency, sector, or sub-national). The second session focuses on providing participants with an understanding of the different functions and roles of Internal and external audit, how to establish Internal Audit, preparing an annual audit plan, procedures of and what to cover in an audit, the role of internal audit committee and the differences between private and public EA. The final session in this module deals with procurement planning, corruption issues and anti-corruption measures.

The objective of the module Impact of Recession and Government Responses is to enable participants to describe and explain how worldwide recession can affect a country, and analyse the possible responses of governments to avert the consequences of recession. The module is comprised of two sessions. The first session, Impact of Recession in development countries aims to provide participants with an understanding why the financial crisis in Europe and USA has different impacts on different categories of developing countries, and how this is shaping a new global economy. The second session, Government responses to recession, provides participants with a basis for understanding the responses of governments to revenue shortfalls due to changes in macroeconomic private-sector performance.

The objective of the module on action planning is comprised of three sessions. The objective of the action planning is for participants to apply the theories, skills and knowledge that they have acquired to a particular area of PFM to the participants. The purpose of the action plan is to enable participants to be equipped to engage in informed dialogue about current and future PFM reform work in their respective home organisation. The module is comprised of several sessions, starting with an introduction to the action plan exercise and intended outcome. During the following sessions, the course facilitators will assist the participants in developing their action plans through individual counselling. The final part of the module allows participants to present their action plan and receive feedback from both the lecturers and fellow participants.

During the course a number of excursions has been planned to expose participants to different types of public institutions involved in public financial management. The objective of the excursions is to enable participants to learn best practices from a key Danish government institution.

It is anticipated that participants will visit the Ministry of Finance, Office of the Accountant General and the Municipality of Gladsaxe.

CERTIFICATION

Active and satisfactory participation in the entire course will be reviewed and evaluated towards the end of week three. A certificate will be issued to participants upon successful completion of the course.
COURSE VENUE

The course will take place at Ramboll Head Quarters. Ramboll’s course facilities for international participants are fully equipped with all modern audio-visual equipment and Wi-Fi Internet access. Laptop computers will be made available for participants on a loan basis.

COURSE MANAGEMENT - RAMBOLL MANAGEMENT CONSULTING

Danida Fellowship Centre has contracted Ramboll Management Consulting to manage the course, and together with external experts in their respective fields they will conduct the actual training.

See www.ramboll-management.com

We very much look forward to welcoming you to our offices in Copenhagen, Denmark.

APPLICATION AND CONTACT DETAILS

Application procedures must follow the procedures stipulated in “Guidelines for Danida Fellowships”. The guidelines as well as the fellowship form can be downloaded at DFC’s website www.dfcentre.com. The fellowship form is to be filled in by the applicant, and endorsed by the Danida programme/project and the Embassy Desk Officer in order to ensure that the training is within the framework of national sector plans for capacity development. The Embassy will forward the application forms to DFC.

Deadline for submitting the forms at the Danish Embassy is 8th October 2012.

Selection of course participants will be carried out by DFC and the course management team based on incoming applications.

For questions related to the course content please contact:
Anders Kragh Bingen, Course Manager
Telephone: +45 5161 8121
Email: ankb@r-m.com

Further information is available on www.dfcentre.com – Danida Fellowship Centre.

WHAT IS DANIDA FELLOWSHIP CENTRE?

Danida Fellowship Centre (DFC) manages and implements the Danida supported Fellowship Programme which supplies training in support of capacity development in Danida’s programmes and projects worldwide. DFC is responsible for the educational, administrative and practical aspects of the training in Denmark.

DFC’s contact details are:
Hostrupsvæj 22, DK-1950 Frederiksberg C, Denmark
Tel: +45 3536 1322 - Fax: +45 3536 2095
Email: dfc@dfcentre.dk - www.dfcentre.com

COURSE FEE

The course is co-funded by the Danida supported Fellowship Programme.

Programmes/projects are charged DKK 2,500 per participant per study week.

The funding needed for this course is DKK 7,500 per participant. The fee is all inclusive covering study fees, return air-ticket, accommodation, personal allowances, insurances etc.
COURSE MANAGER AND FACILITATOR

Mr. Anders Kragh Bingen (M.Sc International Development Studies) is a senior consultant specialised in the fields of international development studies, anti-corruption, and aid effectiveness. Mr. Bingen has hands-on experience with evaluations of various donor funded projects with a focus on Asia and Africa. He has extensive experience with report writing, project management, facilitation of workshops and teaching.

Anders is overall responsible for the day-to-day management of the course on behalf of Ramboll Management Consulting. Besides these duties, Anders will also deliver the course modules on Practical tools to performance measurement, procurement and anti-corruption. Anders is also responsible for providing counselling on the individual action plans.

ASSISTANT COURSE MANAGER AND FACILITATOR

Mr. Thomas Jørgensen (M.Phil Development Studies) is a senior consultant with Ramboll Denmark’s international project management department. He has extensive experience in planning, monitoring and worked with evaluation, and capacity development within a variety of sectors and has extensive experience of planning, moderating and facilitating training courses. Through his 18 years of training and management experience in Africa and Asia he has gained a solid knowledge of key issues and challenges in the public sector.

Thomas assists Anders in managing the course and is also responsible for delivering the course modules on capacity assessment, results based management and provide counselling on the individual action plans.

LECTURERS

Dr. Karen Helveg Petersen (Ph.D Economics) is an economist and political scientist by education with 33 years of experience in development country work. She has worked in public sector finance and management, not least in Francophone countries, since 1995. Other areas include infrastructure planning, programming, economic analysis and financing. In addition Ms. Helveg Petersen is a public writer of theoretical political-economy texts and articles on financial markets and concepts. She has worked in all continents, most notably in Africa, but also in Latin America and Asia and speaks and writes French as well as Spanish.

Karen is responsible for delivering the course modules on planning and budgeting, public expenditure reviews, public expenditure and financial accountability, public expenditure tracking surveys as well as government responses to recession and financial crisis.

Mr. Kjeld Elkjaer is a lawyer by education and auditor. He has 25 years of experience working in PFM in 25 countries in and with ministries of finance, line ministries (health and education) and has extensive experience in PFM in a decentralized environment. He has worked for and with a number of bilateral and multilateral donors and has conceptualized the forerunner of the Paris Declaration. He has extensive experience in planning/budgeting, accounting, internal controls,

Kjeld is responsible for delivering the course modules on budget planning, budget execution, accounting and financial reporting as well as public financial management reform.

Dr. Søren Villadsen (Ph.D Public administration and local government) is a highly recognized associate professor at Roskilde University, partner at Nordic Consulting Group and independent government advisor. He has 20 years of experience in teaching and research in local government, local government finance and planning, governance reforms, social policies, political science and political administration with a geographical focus on Asia, Africa, Europe, Middle East and Balkan.

Søren will deliver the course modules on introducing public financial management, decentralization and budgeting, impact of recession in developing countries as well as change management.

Ms. Mathilde Heegaard Jeppesen (M.Sc Political communication and management) is a consultant in the department for EU and international affairs, specialized in monitoring and evaluation and impact assessments at Ramboll Management Consulting. From her studies and professional life, Ms. Jeppesen has experience with an array of fields including accounting, international economics and politics, language and culture studies. Ms. Jeppesen has experience in project management and facilitation of workshops.

Mathilde is involved in the delivery of the course modules on Results based management, public financial management reform and change management.