PUBLIC FINANCIAL MANAGEMENT & GOOD GOVERNANCE

Danida Fellowship course in Copenhagen, Denmark
Improve your professional skills and enhance your understanding of financial management work streams in the public sector.

30th October – 10th November 2017
INTRODUCTION
This leaflet describes the 2 week Danida Fellowship course Financial Management and 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 organizational 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 the real barriers to a successful reform.

Danida Fellowship Centre (DFC) has contracted Mannaz A/S, a leading Danish consultancy company, to present the course. The course will be held at MS Action Aid’s head office in central Copenhagen from 30th October - 10th November 2017

COURSE PARTICIPANTS
This course seeks to respond to the challenges outlined above 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 public institutions in developing countries. A typical profile of a course participant could be:

A senior officer or manager working with financial management, planning and budgeting in central or local government in a developing country. She/he has knowledge of and experience with the basic principles of financial management and planning but is keen to get a better understanding of the theoretical framework, get a view into the practices used in Danish public institutions and learn from experts in the field as well as colleagues from other countries.

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 Public Financial Management Reform and decentralisation.

LEARNING APPROACH
To fulfil this objective, the approach of the course will be based on a combination of utilizing the participants’ own experiences 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, and excursions to appropriate Danish institutions will be followed by group or individual assignments, which will allow fellows to explore particular issues of concern 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’ own individual action plans based on a real project or issue 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 counselling before their submission and presentation to their peers. An approved action plan is a prerequisite for passing the course.

Danida Fellowship Centre
COURSE MODULES
The course consists of the following thematic modules:

- Introduction
- Financial management in general
- Planning and budgeting
- Budget execution
- Accounting and financial reporting
- Internal control and auditing
- 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 Mannaz A/S. The session provides an introduction to the course, the study place and provides an introduction to DFC's activities. Participants will understand the logic and structure of the training program, their tasks and responsibilities, the facilitators, and be familiar with the facilities provided.

The objective of the module on Public Financial Management in general is for participants to be able to explain the key elements of a public financial management system. The module enables participants to understand the relations between governance forms, financial management principles and socio-economic development (including local economic development). It also provides practical tools for performance measurement and how to formulate guidelines to strengthen the financial management system.

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 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 planning and budgeting gives participants a systematic overview of the categories and concepts of planning, budgeting and budget execution.

The objective of the module, Budget execution, is for participants to be able to explain the key principles of budget execution work streams.

The objective of the module on Accounting and financial reporting is to enable participants to create a chart of account that reflects planning and budgeting and which connects to the national budget. The 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 as well as provide an understanding of obstacles and possible approaches in decentralization of accountability.

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 two sessions. The first 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 an internal audit committee and the differences between private and public EA. The final session in this module deals with procurement planning, corruption issues and anticorruption measures.

The objective of the Public financial management reform module is for participants to be exposed to key points regarding PFM reform programs. The module seeks to provide participants with an understanding of the concept and range of PFM reforms and the challenges with a wide range of areas, sources and reasons for resistance.

The module on Action planning is comprised of several 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 relevant to their national and local contexts. 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 organizations.

During the course a number of **excursions** have 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 good practices from key Danish government institutions. It is anticipated that participants will visit the Public Accounts Committee and a Danish Municipality.

**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 MS Action Aid’s head office in central Copenhagen. The course facilities for international fellows are fully equipped with all modern audio-visual equipment and Wi-Fi internet access. Laptops will be available for fellows on a loan basis.

**COURSE MANAGEMENT – MANNAZ A/S**
Danida Fellowship Centre (DFC) has contracted Mannaz A/S to present and deliver the course, and together with external experts in their respective fields they will conduct the actual training.


**APPLICATION AND CONTACT DETAILS**
Application procedures must follow the procedures stipulated in “Guidelines for Danida Fellowships”. The guidelines are available at your local Danish Embassy or can be downloaded at DFC’s website; [www.dfcentre.com](http://www.dfcentre.com).

The application form is electronic and the link to the application form will be sent to the Danish Embassies in Danida priority countries together with this leaflet to ensure only people who are affiliated with Danida funded programs/projects/NGOs apply for the learning program. Please contact your local Danish Embassy or your Danida program/project to get the link for the application form.

The application is completed online and your Danida program/project/NGO is to endorse the application by filling in the program/project endorsement page available in step 4 in the online application. The application is forwarded to the Danish Embassy for endorsement after the deadline. The selection of participants will be carried out by DFC and the management team based on the incoming applications.

**Deadline for submitting the application form in the online application system or to the Danish Embassy is 1st July 2017.**

For questions related to the application and the procedures, please contact the Danish Embassy in your country or DFC.

For questions related to the course content please contact:

Mr Frederik Fredslund-Andersen, Course Manager
Telephone: +45 5139 6034
ffa@mannaz.com

**WHAT IS DANIDA FELLOWSHIP CENTRE?**
Danida Fellowship Centre (DFC) manages and implements the Danida Capacity Development Support Program (DCDSP), which supplies training in support of capacity development in Danida’s programs and projects worldwide. DFC is responsible for the educational, administrative and practical aspects of the training in Denmark.

DFC’s contact details are:
Hostrupvej 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 DCDSP. Programs/projects are charged DKK 7.000 per participant per study week.

The funding needed for this course is DKK 14.000 per participant. The fee is all inclusive covering study fees, return air-ticket, accommodation, personal allowances, insurances etc.
Mr Frederik Fredslund-Andersen (MA organisational change and learning) is a chief consultant at Attractor – a part of Mannaz A/S. Frederik has a vast amount of experience with organizational change in the private sector as well as the public sector. Frederik has previously worked as a project manager as well as a consultant at two major NGO’s, where he has dealt a lot with the political side of organizational work. He is a senior course manager with extensive experience in learning process and teaching.

Ms Julie Beaufils (Master International Strategic Management and Consulting) is Chief Consultant in the International Project Management Department, at Ramboll. Julie has extensive experience in working with donor-funded projects as well as experience in project management in French Speaking Africa and Eastern and Central Europe. She has worked in several training courses related to financial management in the public sector and has therefore extensive experience in teaching and course facilitation.

Mr Michael Palmbach (M.B.A. Business Administration) is a Consultant in Public Financial Management (PFM) at the local and national levels. He is currently assigned directly to Ministries of Finance and to local level governments from many different countries in Asia and Africa. In his career, Michael has designed and delivered training programs for political leaders, administrative managers, and technical staff from 60 different countries in PFM and governance issues. He has extensive experience in budget, internal audit, and risk management serving short and long-term projects as PFM Advisor, Training Director and Governance Advisor.

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 more than 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 the Balkans.

Mr Anders Kragh Bingen (M.Sc International Development Studies) is a manager specialised in the fields of international development studies, anti-corruption, and public procurement. Anders has hands-on experience with evaluations of various donor funded projects with a focus on Africa, Asia and the Middle East. He has extensive experience as project manager and as facilitator of training courses and workshops.