

Public Financial Management for Non-Financial Managers in the public sector



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A four-day short course of the
Public Finance Management Programme™
presented in Pretoria

12 – 15 March 2012
14 – 17 August 2012

Background:

Many public sector managers believe that The *Public Finance Management Act* (PFMA) is only applicable to financial staff. This is a serious misconception and can have grave consequences.

The PFMA provides major challenges to all officials in public sector departments, since it directly involves them in the financial management process. Specific responsibilities are applicable to non-financial staff as seen from the above excerpt of the PFMA.

This course:

This course is specifically designed to provide non-financial managers in the public sector with the necessary background, knowledge and skills to meet the challenges that have been introduced by the PFMA with regard to financial management. It strikes a balance between technical know-how and understanding the philosophy of the PFMA. Its course contents has been extensively reviewed and aligned to the needs of public sector managers.

The course is designed to provide participants with suitable skills and knowledge transfers in respect of the financial management as required by the PFMA and *Treasury Regulations*. It links concepts such as processes, policies and procedures, financial planning, budgeting, performance management, and the three EEs with financial concepts, including annual financial statements.

Who should attend:

Non-financial managers at all levels, including Human Resources, Operations, Procurement, Project Management, IT, Strategic Planning and Budgeting, Legal Services, Risk Management, etc.

This course is specifically designed from a public sector perspective and suited for all non-financial staff in public sector departments, trading entities and Constitutional Institutions.

Presented by:

SAIGA

ADVANCING AUDITING AND ACCOUNTABILITY

The Southern African Institute
of Government Auditors

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All officials in a department:

- must ensure that the system of financial management and internal control is carried out
- are responsible for the effective, efficient, economical and transparent use of the resources of the department
- must comply with the provisions of the PFMA
- are responsible for the management of assets and liabilities of the department

Public Finance Management Act:
Section 45

Contents:

Planning

- Setting the management process
- The Strategic Plan
 - *Treasury Regulations & PFMA*
 - strategic objectives
 - values
 - mission / vision
 - measurable objectives
 - performance management
 - performance indicators (short term / long term)
 - service delivery standards
- Budgeting
 - MTEF
 - Estimates of Expenditure
 - The budget process
 - Activity based / Zero based budgeting
 - Incremental budgeting
 - Economic classification

Processes, policies, procedures

Decision making & execution

- Types of decisions
- Alternatives / strategies (measuring them)

- Procurement and tendering / supply chain management
- Materiality
- Risk assessment
- Decision making techniques

Public accountability and control

- Financial accounting (the macro picture)
- Role-players
 - Auditor-General
 - SCOPA
 - internal audit
 - audit committees
 - National Treasury / provincial treasuries
 - Executive Authorities, Accounting Officers, Accounting Authorities
- Reporting
 - Monthly, quarterly, yearly
 - Performance / financial
 - GAAP versus GRAP / the ASB
 - Financial statement analysis.

Concepts and principles will be illustrated by examples with solutions, applied to the attendees' environment as far as possible and include an integrated case study on analysis & interpretation of public sector financial statements.

The depth of discussion of the topics will vary in accordance with the level of knowledge required of the particular topic by a non-financial manager. Attendees will be afforded the opportunity to practise and test their understanding of the concepts and principles during the workshop by means of tailor made case studies.

Costs:

The course fee of R6,213.00 (R5,450 plus 14% VAT) includes attendance for the four days, a certificate, course file, hand-outs, notes, case studies and solutions. The Institute will also provide participants with a free lunch as well as free tea/coffee at 10:00 and 15:00. Members and staff of corporate members of SAIGA can claim a discount of R684 (R600 plus 14% VAT).

Time schedule:

The daily course program starts at 08:30 and ends at 16:00. On the last day of the course the program ends at 15:00 to accommodate participants' travel arrangements.

The Organisation: *NPO registration number: 045-133 NPO*

The **Southern African Institute of Government Auditors** is a non-profit organisation. Its constitutional objectives include the advancement of auditing and accountability. Through the presentation of high-quality, affordable courses, the Institute aims to facilitate the sharing of knowledge and the empowerment of South Africa's people. The Institute supports the prioritisation of the concepts of *economy, efficiency* and *effectiveness*. The **Public Finance Management Academy™** was founded by SAIGA to provide high quality, affordable continued professional education which is tailor-made for the public financial manager and government auditor. Visit our website at: www.saiga.co.za



**Course Rating
Applicability:**national & provincial
departmentslocal
authoritiespublic
entities

Certification and accreditation:

This course forms part of the *Public Finance Management Programme*[™]. For more information on the PFM Programme, visit our website: www.saiga.co.za The Public Finance Management Academy[™] will issue course participants with a certificate of attendance under the seal of the Southern African Institute of Government Auditors. Participants earn 25 Educational Credits (EC's) for attending this short course. The Public Finance Management Academy[™] maintains a central register where these credits are administered. The ECs provide participants with focus and clearly stated objectives. This assists employers to monitor the continued professional education and training (CPE) progress, and the manner in which their staff is committed to CPE. The PFM Programme is developed and structured on the outcomes based education (OBE) model. This short course and its Educational Credits form part of the requirements for the *Portfolio of Short Courses*. In order to complete the Portfolio of Short Courses, participants have to meet two basic requirements: earn a minimum of 120 EC's and enrol for and complete an assessment. SAIGA and the Public Finance Management Academy[™] utilise educational and professional experts to function as quality assurers of this course and the course design, structure and material are subject to quality control and assessment by these experts. National Treasury set up a Validation Board to "accredit" or "validate" short-term training programmes and to address coordination and quality issues which surround the programmes available to existing employees (this Board ceased to operate in 2006). The aims of the validation mechanism were to coordinate activities and to advise departments of relevant programmes which target identified needs and are delivered to a suitable quality. The Short Courses of SAIGA's Public Finance Management Programme[™] were all accredited by the National Treasury's Validation Board until it ceased to operate in 2006.

Presenters:

Our presenters are a blend of professional managers, chartered accountants and educators with wide experience in the presentation of courses in the public sector. The high esteem of SAIGA courses has been developed over a number of years by involving only experts in the development and presentation of the CPE opportunities. The presenters have been involved with numerous training initiatives in the public sector and the *Public Finance Management Act* in particular. They serve on various professional committees and have years of experience in the field of continued professional education and are supported by senior staff.

The venue:

The courses are mostly presented at the UNISA Sunnyside Campus in Pretoria. Maps and details of the lecturing hall/venue will be faxed/posted to participants after payment has been received. Please note that courses may be shifted to other venues due to various circumstances beyond our control and to accommodate the demand as far as possible. The SAIGA Secretariat will only send maps to participants who have provided proof of payment (faxed a copy of the deposit slip) or made explicit arrangements with the Secretariat regarding payment.

Bookings:

Since only a limited number of participants can be accommodated, bookings will be handled on a first-come-first-served basis. To avoid disappointment submit your registration as soon as possible.

Changes / cancellations: Tax invoices will be issued (faxed and posted) on receipt of your booking. Once a tax invoice has been issued the department/delegate will be held liable for payment of the full course fee. No refunds can be made, but alternative delegates (substitutes) may attend the same course at no extra cost. All booking changes or cancellations are charged at R1,368.00 (R1,200 plus 14% VAT) per delegate booking. No cancellations or changes in booking will be accepted if not received in writing at least 5 working days before the course. Invoices must be paid before the course starts. No certificates will be issued if payment is outstanding. Outstanding payments incur 2% interest per month. Due to the minimal information which banks provide in respect of direct deposits, participant have to fax their deposit slips / electronic transfer slips to the Secretariat and state the invoice number/(s) to which the deposit refers. As required by recent legislation, VAT numbers have to be provided with registration. The Institute reserves the right to cancel a particular course due to unforeseen circumstances e.g. insufficient bookings or unavailability of venues (in the last few years, only a few courses had to be cancelled). In such event, participants will be informed at least two weeks before the scheduled course date of such cancellations. Participants who have paid their fees will receive full refunds in the event of SAIGA cancelling a course (SAIGA's liability in such event is limited to this refund).

Accommodation:

Participants are responsible for arranging their own accommodation. The Secretariat can provide details of accommodation in relative close proximity to the training venues.

Financial Management for Non-Financial Managers in the public sector

four-day course



Registration & Booking form

This form can be used to book your place on any of the course dates



012 362-1221

SAIGA
PO Box 36303
MENLO PARK 0102



012 362-1418

Please book the following persons for the course as indicated below
(if space insufficient, use a separate page providing the same details)

| SURNAME | INITIALS | TITLE | POSITION HELD | DATE FOR WHICH BOOKING IS REQUIRED |
|---------|----------|-------|---------------|------------------------------------|
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Due to the limitation of the number of participants per group, places cannot be guaranteed. The institute will finalise bookings and inform participants of successful booking or communicate alternative dates. VAT invoices will be issued as soon as bookings are finalised and accepted. **Full payment must be received in advance of the course.**

Organisation/Department

Postal address

Code:

Telephone number
(and area code)

Fax number

VAT Registration number

As required by Government Gazette No. 25864
For full details visit the VAT section at sars.gov.za

E-Mail address

Authorised signature _____

Name of signatory _____

SAIGA corporate membership number (if discount is claimed)

On-line registration can also be done through our website at: www.saiga.co.za