



REPUBLIC OF MAURITIUS

MINISTRY OF CIVIL SERVICE AND ADMINISTRATIVE REFORMS

*Training  
on  
Financial Management*



**18-19 August 2011  
05-06 September 2011  
15-16 September 2011  
26-27 September 2011**

**Venue: Lecture Room,  
6<sup>th</sup> Floor, Fooks House,  
Bourbon Street,  
Port Louis.**

# TRAINING IN FINANCIAL MANAGEMENT

## OBJECTIVES

On completion of the course participants should be able to:

- (i) interpret financial reports generated under MTEF/PBB
- (ii) describe financial model with procedures in resource budgeting and management
- (iii) evaluate the contribution of the budgeting management function for organizational success
- (iv) analyse critically the performance measurement and financial controls in organizations
- (v) identify major issues in public sector financial management, accounting and budgeting

## PROGRAMME CO-ORDINATORS

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***Proposed Dates:***

*18 – 19 August 2011*

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*Lecture Room,  
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## Day One

<b>08 30 - 09 00 hrs</b>	<b>REGISTRATION OF PARTICIPANTS</b>
<b>09 00 – 10 15 hrs</b>	<p><b><u>Programme Based Budgeting</u></b></p> <ul style="list-style-type: none"> <li>• Overview of budgeting</li> <li>• Different types of budget</li> <li>• Different approaches to budgeting</li> <li>• The process of preparing budget and budgetary control</li> </ul> <p><b><i>Senior Analyst/Analyst from Ministry of Finance and Economic Development</i></b></p>
<b>10 15 - 10 30 hrs</b>	<b>TEA BREAK</b>
<b>10 30 – 12 00hrs</b>	<p><b><u>Programme Based Budgeting (Contd)</u></b></p> <ul style="list-style-type: none"> <li>• Capital budgeting models</li> <li>• Liquidity management and contingency funding plan</li> <li>• Budget process reforms</li> </ul> <p><b><i>Senior Analyst/Analyst from Ministry of Finance and Economic Development</i></b></p>
<b>12 15-1300 hrs</b>	<b>LUNCH</b>
<b>13 00 – 14 30 hrs</b>	<p><b><u>Financial Management</u></b></p> <ul style="list-style-type: none"> <li>• Financial statements, taxes, and cash flows</li> <li>• Financial management concepts and principles</li> <li>• Capital structure &amp; Legal framework</li> <li>• Link between physical and financial data</li> </ul> <p><b><i>Accountant from Treasury</i></b></p>
<b>14 30 – 14 45 hrs</b>	<b>TEA BREAK</b>
<b>14 45 – 16 00 hrs</b>	<p><b><u>Financial Management (Contd)</u></b></p> <ul style="list-style-type: none"> <li>• Decision making in Financial Management</li> <li>• Funding and investment in the public sector</li> <li>• Financial planning and forecasting</li> </ul> <p><b><i>Accountant from Treasury</i></b></p>

## Day Two

09 00 – 10 30 hrs	<p><b><u>Financial Operations &amp; Accounting</u></b></p> <ul style="list-style-type: none"><li>• Accounting framework</li><li>• The essential role of good accounting records in Financial Operations</li><li>• Accounting codes structure</li><li>• Bank reconciliation</li></ul> <p><b><i>Manager/Assistant Manager from Finance Cadre</i></b></p>
10 30 – 10 45 hrs	<p><b><i>TEA BREAK</i></b></p>
10 45 – 12 00 hrs	<p><b><u>Financial Operations &amp; Accounting (Contd)</u></b></p> <ul style="list-style-type: none"><li>• Accounting methods, Cash Accounting and Accruals</li><li>• Accounting systems to provide information for project management purposes</li><li>• Cash Management – Virement, Forecasting &amp; variance analysis</li><li>• Retrieve financial information from financial statements</li></ul> <p><b><i>Manager/Assistant Manager from Finance Cadre</i></b></p>
12 00– 13 00 hrs	<p><b><i>LUNCH</i></b></p>
13 00 – 14 30 hrs	<p><b><u>Auditing</u></b></p> <ul style="list-style-type: none"><li>• Roles and functions of National Audit Office</li><li>• Definition of auditing</li><li>• Objectives of auditing</li><li>• Types of auditing</li><li>• Roles and responsibilities of Auditors</li><li>• Code of Ethics for Auditors</li></ul> <p><b><i>Auditors from National Audit Office</i></b></p>
14 30 – 14 45 hrs	<p><b><i>TEA BREAK</i></b></p>
14 45 – 16 00 hrs	<p><b><u>Auditing (Contd)</u></b></p> <ul style="list-style-type: none"><li>• The Audit Program and their purpose</li><li>• Management's responsibility for control</li><li>• Audit's responsibility regarding control</li><li>• Investment Appraisal Methods</li></ul> <p><b><i>Auditors from National Audit Office</i></b></p>