

## C<sup>3</sup> EXPENDITURE – Training Modules

### Public finance framework

- ▶ System and organisation
- ▶ Legal framework
- ▶ PFM system and objectives

### Expenditure in perspective

- ▶ Planning and budget cycle
- ▶ Budget principles
- ▶ Budget structures
- ▶ Planning cash flow

### Managing expenditures

- ▶ Budget execution process
- ▶ Procurement
- ▶ Contract management
- ▶ Budget control and reconciliation
- ▶ Reporting
- ▶ Accountability requirements

### Asset management

- ▶ Classification and inventory
- ▶ Maintenance plans
- ▶ Operational budget and revenues

### Balancing budgets

- ▶ The big picture: budget review and consolidation
- ▶ Causes for deviations
- ▶ Options for rebalancing
- ▶ Conclusions for future budgets

### Job related activities – putting theory into practice

- ▶ Applying principles and tools to real life assignments
- ▶ Coaching, field work and exchange of lessons learnt



#### C<sup>3</sup> TRAINER

TRAINING AND MODERATION  
TECHNIQUES



#### C<sup>3</sup> PLAN & BUDGET

LINKING STAKEHOLDERS AND PROJECT  
PLANNING TO BUDGETS



#### C<sup>3</sup> EXPENDITURE

FINANCIAL MANAGEMENT IN THE  
PUBLIC SECTOR



#### C<sup>3</sup> BALANCE

MATCHING NEEDS, INTERESTS  
AND RESOURCES



#### C<sup>3</sup> LOCAL

FACILITATING MULTI STAKEHOLDER  
PROCESSES FOR LOCAL ECONOMIC  
DEVELOPMENT



#### C<sup>3</sup> MANAGEMENT

EFFECTIVE SERVICE DELIVERY IN THE  
PUBLIC SECTOR



#### C<sup>3</sup> APPLY

SUCCEED IN FUNDING YOUR PROJECT



#### C<sup>3</sup> HIV/AIDS

RESPONDING TO HIV/AIDS AT WORK



#### C<sup>3</sup> SCHOOL

SCHOOL MANAGEMENT



## Why C<sup>3</sup> EXPENDITURE?

Sound financial management in the public sector is vital for good service delivery across governmental levels and a key-stone for successful decentralisation and good governance. Therefore it is not enough to simply administer budgets and expenditures. Rather, public finance needs to be understood as a creative resource which requires management to ensure that services are effectively and efficiently delivered and targets are met. In this context, budget execution and control become just as relevant as the initial planning and budgeting.

**C<sup>3</sup> EXPENDITURE** aims to impart financial management skills in order to improve managing of funds and assets, procurement processes, budget control, accounting, and reporting standards. Administrators are strengthened in their objective to improve effectiveness and efficiency of expenditures. Eventually this makes governments more transparent and accountable.

### C<sup>3</sup> EXPENDITURE is ...

... a training course in which participants learn how to:

- ▶ compile a budget based on planning done by technical departments and politicians;
- ▶ define, apply and supervise procurement processes;
- ▶ define objectives and milestones allowing financial control;
- ▶ manage funding, operational costs and revenues;
- ▶ deal with conflicts and questionable practices;
- ▶ analyse and monitor cash flows and reports;
- ▶ review and consolidate budgets.

### Target group

**C<sup>3</sup> EXPENDITURE** is designed for mid-level staff of finance and technical departments of public institutions in charge of defining

procedures and executing and controlling expenditures. It is particularly useful for technical staff members who have grown into the role of financial managers, and who may therefore lack prior professional training in accounting or economics.

### Adequate financial management

Adequate financial management requires rules and procedures that simultaneously ensure accountability and transparency while providing the funds for inputs and activities required for delivering public services efficiently. Rules need to be adequate to prevent misuse, but must not suffocate the capacity of the institution to deliver. Financial managers need to establish adequate procedures not only on paper, but also in practice.

Modern institutions require more than strict rules and compliance. They need cash flow planning, asset management and are constantly engaged in implementing or supervising procurement processes, an area which has great potential for accelerating processes and preventing public funds from being wasted.

### Action learning and job related activities

**C<sup>3</sup> EXPENDITURE** is designed to provide training using the proven C<sup>3</sup> methodology, which consists of highly participatory training approaches, action learning, simulation exercises, group work, sharing of experiences, discussions, debates and casestudies. The program also includes guided job-related assignments. These consist of group work, ideally with representatives from different levels of financial agencies, local and provincial. Among many other things, participants design an annual spending plan or elaborate a weakness analysis of the current process behind public assets maintenance and operation. New knowledge and skills are thereby directly transferred and applied to reality.

### Triple I – IT-tool to manage public investment (optional)

If suitable, the C<sup>3</sup> training can be enriched by GFA's monitoring and management web-based software package, designed for public authorities and privately owned service providers.

Triple I assists in managing the entire investment process (planning, budgeting, procurement, construction, maintenance, contract management and budget control). It is also applicable as a fund and grant management device, offers an efficient monitoring and documentation system, and can be supplemented by a geo-referencing feature (GIS).

