**AGENDA/WORKPLAN/METHODOLOGY**

**Financial Governance and Management Training**

**for PRs/SRs – Global Fund Grants**

**Paro, 18 to 20 November 2014, Bhutan**

The objectives of the finance governance and management training are:

1. To increase the capacity of the finance / program personnel in the GF implementing organizations on financial management, financial governance, and financial reporting with specific reference to PUDR.
2. To enhance the capacity of the program managers so that they support best practices in financial management in the grant.

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| **Time** | **Session** | **Learning Objective** | **Session Contents** | **Facilitator(s)/ Methodology** |
| **Tuesday 18th November 2014** |
| **Day 1 – Self assessment of the knowledge gained on Global Fund processes since the beginning** |
| 09.00 – 09.15 | Registration |  |  |  |
| 09.15 – 09.45 | Opening and self introduction | Welcome & Why are we here today? |  | PC, Bhutan  |
| 09.45 – 10.45 | Session 1: Brief Overview of the Global Fund – Structures, grant architecture and Performance Based Funding & Grant Rating,. | To recapitulate on the Global Fund’s structure, Performance Based Funding, Grant Rating | GF, Who contributes to the GF, Structure, PBF, Grant Life Cycle, Grant Rating | S. VijayakumarPPT  |
| 10.45 – 11.15 | Session 2: Expectation of the Global Fund/LFA | To identify issues as a background for the learning process | Issues highlighted in the Management Letter | LFA? - PPT |
| **11.15 – 11.30** | **Tea/Coffee** |  |  |  |
| 11.30 – 13.00 | Session 3: Contractual obligations - Standard Terms and conditions | To refresh about the contractual obligations between the stake holders | General and Special Terms & conditions, Conditions Precedent | S. Vijayakumar PPT/Quiz |
| **13.00 – 14.00** | **Lunch** |  |  |  |
| 14.00 – 15.30 | Session 4: Essentials of Accounting | To improve understanding on the basic accounting concepts and accounting standards | SOPs on accounting, Accounting concepts and conventions, formats provided by PR/SR, practical issues, how to resolve. | Sr. Finance Official of Bhutan Project Coordination team to be moderated by S. VijayakumarPPT |
| **15.30 – 15.45** | **Tea/Coffee** |  |  |  |
| 15.45 – 17.00 | Session 5: Importance of supporting documents | Participants learn more about improper supporting documents and disallowed cost. | What constitute a valid supporting document, invoice/bill? Levels of authorisations before and after incurring expensesWhat are disallowed costs  | S. VijayakumarPPT / To provide live examples |
| 17.00 – 17.30 | Session 6: Reporting timelines | To know the timelines and how to ensure adherence | Various reports to be submitted, periodicity of reporting, basic documentations required for submitting reports | S. VijayakumarPPT |
| **Wednesday, 19th November 2014** |
| **Day 2 – Budgeting, PUDR, Fund Planning, Accounting & Reporting** |
| 09.00 – 09.15 | Recap  |  |  | One of the participants  |
| 09.15 – 11.00 | Session 1: Budgeting & Reporting  | To provide a fair understanding as to the estimation, compilation of actuals and reporting of training programmes in particulars | Program budgetingInterconnection between documentation, accounting and, reporting. Concept of value for money. | S. VijayakumarGroup exercise  |
| **11.00 – 11.15** | **Tea/Coffee** |  |  |  |
| 11.15 – 13.15 | Session 2: Progress Update and Disbursement Request (PUDR) | To have a comprehensive understanding of the submission requirements  | Exercises to relate the following: Roles and responsibilities in –* accounts maintenance,
* timeliness and periodic reconciliation
* collection of reports from various sources
* interlinking various activities within the program
* comparison of budget vs. actual
* commitments
* realignment with budget
 | PPTTo be followed by homework - exercise |
| **13.15 – 14.00** | **Lunch** |  |  |  |
| 14.00 – 15.30 | Session 3: Fund Forecasting at various levels of PR/SR/SSR | The participants will understand the method of estimating Fund requirements and the problems in the fund request documents  | Funds Forecasting with the GF-format and the PR's format; Detailed exercise on working out the expenditure statement, analysis and fund requirement exercise | Group ExercisePresentation by individual groups |
| **15.30 – 15.45** | **Tea/Coffee** |  |  |  |
| 15.45 – 16.45 | Session 4 Financial Reporting | To provide a comprehensive understanding as to the accuracy, time limits, ability to lead to proper inferences | Issues in financial reportingProcess of collection of financial data, comparison with programmatic outputs, timelines of reporting, how to work within the timelines, variance analysis and how to report | S. Vijayakumar DiscussionQuiz |
| 16.45 – 17.30 | Session 5: Roles & Responsibilities of implementing officials | To appreciate the roles of programme, finance, technical advisors, auditors, LFA etc for better financial governance  | Attitude and approach for better communication and dynamic budgeting | S. VijayakumarWorksheet on attitude & Role play |
| **Thursday 20th November 2014** |
| **Day 3 – PUDR, Data Verification, Monitoring & Supervision, Internal Control, and Audit & Vigilance issues** |
| 09.00 – 09.15 | Recap  |  |  | One of the participants  |
| 09.15 – 11.15 | Session 1 PUDR – continued from Day-2 – Session 2 and the home work  | To check on the accuracy and to correct possible errors and misunderstanding of certain elements | Home work exercise completion | S. Vijayakumar Home work exercise and answers |
| **11.15 – 11.30** | **Tea/Coffee** |  |  |  |
| 11.30 – 12.15 | Session 2: Financial Monitoring and Data Verification  | To understand the process of financial monitoring done at PR/SR/SSR What is the process of monitoring and supervision, Desk Review and On-site verifications | Process of verification explained-group discussions exhorting participants to come up with the processes followed. | S. Vijayakumar PPT |
| 12.15 – 13.00 | Session 3: Internal Control Process | To understand what internal control is: Where is the starting point and where it ends. | Best practices of Internal Control Systems – Participants need to identify good practices. Group exercise to identify best practices | S. VijayakumarGroup work and presentation  |
| **13.00 – 14.00** | **Lunch** |  |  |  |
| 14.00 – 15.15 | Session 4: Audit Process | Better Understanding of Internal Audit and External Audit including methods of judging fraud, abuse, disallowed cost etc. | Internal Audit, External Audit requirements and the processes to be adhered to including documentation requirements | S. VijayakumarPPTGroup work/ practical session  |
| **15.15 – 15.30** | **Tea/Coffee** |  |  |  |
| 15.30 – 16.00 | Session 5: Key Lessons learnt | To learn from mistakes made in financial management and governance.The participants will record what they have learnt and how they will practice in future | Audit observations, Management Letter from GF, observations of LFA  | S. VijayakumarOpen Forum |
| **16.00 – 16.30** | **Closing**  |  |  | **PC, Bhutan** |
| **16.30 – 17.30** | **Debriefing** | **PC and his team/ MoH officials** |  |  |