



THE AFRICAN CAPACITY BUILDING FOUNDATION | FONDATION POUR LE RENFORCEMENT DES CAPACITES EN AFRIQUE

NETWORKING FOR AFRICA'S FUTURE

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A Baseline Study of Public Financial Management Training in Africa

By
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(A FIMANET Working Paper)

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I. INTRODUCTION

The World Bank, together with other development partners, is developing a programme of support for development of a recognised professional certification in public financial management specifically for the African continent. The success of this programme will be dependent on the availability of high quality training.

For this reason, the Africa Capacity Building Foundation [the ACBF] undertook a baseline study to identify, consider and assess the relative effectiveness of professional training in public financial management which is currently available in the African continent.

The study was undertaken by the Financial Management and Accountability Network [FIMANET] of the ACBF. The study aimed to contribute to the development of a recognised professional certification in public financial management for the public sector financial managers across Africa by identifying existing training in a range of countries.

One of the key contributors to this study, Fandy Hove of Zimbabwe, sadly passed away before this report was completed. Fandy had actively supported the work of FIMANET over a number of years and had been a key contributor to all its studies. His insights, knowledge and experience will be a great loss for our future studies.

II. STUDY OBJECTIVES

The study identified the training which is currently available leading to technician and professional qualifications for public sector officials in Africa who are working in planning and budgeting, public finance management, accounting and audit. The relative effectiveness of this training was reviewed taking into consideration the following factors:

- a) the number of training institutions and the range of training provided in each country
- b) the level of the tuition and technical content provided and whether they are in accordance with IFAC Education Standards
- c) the adequacy of the training materials and training facilities e.g. library, equipment and computer applications)
- d) the qualifications which are achieved compared with the IFAC Education Standards
- e) the costs of the course including tuition fees and other miscellaneous associated costs, such as travel, accommodation, books, examination fees etc
- f) the support provided by the relevant officials' departments including time off for study and financial contributions towards the costs

- g) the scope of the content of the courses against the PEFA Benchmarks
- h) the success of the course measured by completion and/or examination pass rates
- i) quality control policies and practices of the training institutions
- j) the views of departmental heads and participants on the quality of learning experience.

The International Education Standards developed by the International Federation of Accountants (IFAC) express the benchmarks that IFAC member bodies are expected to meet in the preparation and continual development of professional accountants. They establish the essential elements of the content and process of education and development at a level that is aimed at gaining international recognition, acceptance and application. Thus the IFAC Education Standards are the international benchmarks for the professional education of accountants.

PEFA is a partnership between the World Bank and a number of other aid agencies. It aims to support integrated and harmonized approaches to assessment and reform in the field of public expenditure, procurement and financial accountability. The PEFA Benchmarks have been used to assess the quality of public financial management in over 100 countries.

The study aimed to identify the current level of training provision that is available in each country. It also documented the scope, curriculum content, student numbers, quality and adequacy of this training in each of the selected countries.

III. SCOPE

The geographical scope of the research was Sub-Saharan African. Three countries, namely Benin, Togo and Ghana in West Africa, South Africa in Southern Africa and Kenya in East Africa served as detailed case studies. These countries were chosen as they have relatively well developed professional accountancy training capacities.

In addition, the professional training capacity in all other Anglophone African countries surveyed (through the regional professional and technical bodies) to gain a broad appreciation of the existence and quality of training available to government officials involved in public expenditure management. Visits to Tanzania and Burkina Faso were also used to gain additional information about training institutes in these countries.

IV. METHODOLOGY

The study was carried out by a core team of five (5) FIMANET members. The team, working together with government officials, conducted an independent review of the quality of financial training available to public sector officials in each selected country.

The training needs and experience of staff from the following government departments in each country were considered:

Director responsible for government planning including public investment programme (PIPs)

- Director responsible for budget formulation and preparation
- Accountant General or its equivalent
- Director responsible for Internal Audit Function
- Head of the country's Supreme Audit Institution or the Auditor General.

The research was undertaken in two phases:

Phase 1: Identification of training institutions and their courses:

- i. Questionnaire developed and sent to the three key institutions in all sub-Saharan African countries.

A brief questionnaire was developed and sent to the Accountant General, the Auditor General and the Budget Director in each Anglo-phone and Franco-phone African country. The two regional accountancy bodies (ABWA in West Africa and ECSAFA in East, Central and Southern Africa) and the four regional technical bodies AFROSAI-E (auditors general), CREFIAF (French Speaking supreme audit institutions), ESAAG (accountants general) FAAGWA (Accountants and Auditors General of West Africa), FIGE (general state inspectors) and CABRI (budget directors) were utilised to identify the individuals to whom the questionnaires should be sent and to encourage a positive response. The aim was to identify the main professional and technical level accounting training providers in each country and to gain a broad appreciation of the quality of the tuition provided by each of these institutions.

- ii. Questionnaire sent to the training institutions identified.

Each of the training institutions identified through the first questionnaire was sent a second questionnaire. This questionnaire identified the scope and curriculum content of the professional and technical training provided, the level of support which the institution is able to provide and the level of success of the courses.

A database was developed of the main public sector financial management training providers across sub-Saharan Africa.

Phase 2: Detailed Country Case Studies

The data-base was then utilised to undertake a more detailed study of the training provided in the following seven countries:

Ghana, Anglo-phone West Africa - Obadiah Mailafia

- South Africa, Anglo-phone Southern Africa - Mercy Nyangulu
- Kenya, Anglo-phone East Africa - Fandy Hove
- Tanzania, Anglo-phone East Africa - Andy Wynne
- Burkina Faso, Franco-phone West Africa - Andy Wynne
- Togo, Franco-phone West Africa - Soulé Adam Boucary
- Benin, Franco-phone West Africa - Soulé Adam Boucary.

One consultant visited each of these countries and assessed the extent, quality and outcome of the training currently provided by the main providers against the criteria outlined in section II above. This included interviews with individuals from the training providers, graduate and current students and the relevant government departments. It also included a review of the curriculum and the facilities available at the main providers and an assessment of the relative success of each provider in terms of examination success and the perception of the students and their government departments. Where relevant, steps to improve the level and quality of training provision will be identified.

V. FINDINGS

There is a range of training for public sector financial officials in almost all African countries, but this is mainly short-term training. There are few professional courses which specialise in public sector financial management.

The Ghana Institute of Management and Public Administration offers courses leading to the award of certificates, diplomas and degrees up to the doctoral level in its areas of leadership, management, public administration and technology. Other institutes offer short courses in public financial management.

No professional courses are provided for public financial management in Kenya. Several institutions provide short courses or cover the public sector as part of general courses.

In South Africa, Tshwane University of Technology has two well established degree courses in public finance and accounting. PFIQ provides certificate and diploma courses in public sector finance. Other institutions provide short courses on public financial management.

In Tanzania, two institutions provide courses leading to a diploma in public financial management. Two others provide some courses including public financial management.

In Burkina Faso there are two bodies for financial training for the public sector, the Ecole Nationale des Régies Financières (National School of Financial Affairs) and the Ecole Nationale d'Administration et de Magistrature (National School of Administration and Magistrates). Most Frano-phone countries in West Africa have a National School of Administration.

In Benin the key institution for training public sector financial managers is the Ecole Nationale d'Administration et de Magistrature (National School of Administration and Magistrates). In Togo there is a similar organisation, the Ecole Nationale d'Administration (National School of Administration).

Details of the courses in these seven countries are provided in the annexes to this report. In addition, details are provided of training institutions in Burkina Faso, Botswana, Lesotho, Liberia and Mauritius.

Budgetary limitations meant that this study was restricted in the number of countries which could be covered. Further research is needed to identify courses in other sub-Saharan Africa countries.

ANNEX A

Public Sector Financial Management Training in GHANA

Obadiah Mailafia

Introduction

In this survey, we outline briefly the key institutions involved in public financial accountability and training and capacity building.

The relevant information was collected mainly through interviews in Accra during 7—13 March, 2011.

The key personnel at the following institutions were interviewed:

- 1) Ghana Institute of Management and Public Administration (GIMPA)
- 2) Centre for Democracy and Development (CDDD)
- 3) University of Ghana, Legon
- 4) The Bank of Ghana
- 5) Guarantee Trust Bank (Ghana Ltd)
- 6) Office of the Auditor-General of Ghana
- 7) Ministry of Finance and Economic Development
- 8) Ghana Banking Institute
- 9) Institute of Economic Affairs
- 10) West African Monetary Institute.

The Ghana Institute of Management and Public Administration offers courses leading to the award of certificates, diplomas and degrees up to the doctoral level in areas of leadership, management, public administration and technology. Other institutes offer short courses in public financial management.

Government, Financial Accountability and Auditing

The key financial organs of government in Ghana are: the Ministry of Finance and Economic Planning, the Controller and Accountant General Department, the Internal Audit Agency, Auditor-General's Department and the Bank of Ghana.

The Ministry of Finance and Economic Planning and the Bank of Ghana handle the fiscal and monetary policies of government respectively, and the flow of funds. The Accountant-General deals primarily with the physical handling of cash and management of bank accounts. This involves the operations and the rules and procedures for record-keeping and accounting. The internal and external audit deal with the reporting and auditing with the aim of ensuring that revenues collected or resources allocated are spent in accordance with the legal mandate of each public institution.

The Accounting Profession

The accounting profession enjoys a high standing in Ghanaian society.¹ The Institute of Chartered Accountants (Ghana) was established by an Act of parliament, Act 170, in 1963. It is the sole body charged with the regulation of the accountancy profession in Ghana. Its members are the only persons recognized under the Companies Code (Act 179) 1963, for the purpose of audit of company accounts.

ICA (Ghana) works with the other accountancy bodies in West Africa to manage a joint accounting technician scheme. However, this one has one paper on the public sector (Government Accounting – level two) of its twelve papers. Similarly with its professional scheme, there is only one paper (Public Sector Accounting – level three) specifically for the public sector from the 16 papers.

Institute of Chartered Accountants,
Ghana Asafoatse Netty Road Adjacent to Glamour Stores P.O.Box GP 4268 Accra, Ghana
Fax: 233-21-669594 E-mail: icaghana@4u.com.gh : cnyann56@yahoo.com www.icagh.com

The Ghana Audit Service

The Ghana Audit Service is the supreme audit institution in Ghana. The Service employs more than 1,300 staff, half of whom are professional staff. It has its head office in Accra and 87 branches spread throughout the country.

The Internal Audit Agency

The Internal Audit Agency was established in 2003 as a central agency of government to coordinate, facilitate, monitor and supervise internal audit activities within Ministries, Departments and Agencies (MDAs).

¹ Chibuike Uche, (2007) The Accounting Profession in British West Africa, ICAS, Edinburgh,.

Financial Training and Capacity Building

The University System

Ghana has had a strong higher education system since colonial times, starting with the establishment of University College, Legon, by the British in the 1940s. It gained full university status in 1961, and now has nearly 42,000 students. There are five other public universities and over a dozen private institutions.

There are undergraduate and post-graduate courses in Accounting, Banking and Finance. But there are no formal programmes specifically for public finance as such.² There are modules in public finance, but they are highly theoretical and do not relate directly to the practical needs on the field. The undergraduate programme has only once course module on Public Sector Accounting, otherwise the orientation is towards the private and for-profit sector.

The School of Business is funding some doctoral programmes for university staff in public finance on a part-time basis with the University of Bradford, in the United Kingdom. A few of these beneficiaries have already completed their doctorates while several others are on course to do so.

Department of Accounting, Business School, Lagon Univeristy

Joseph Onumah +233(0)208165117 or 021500026 jmonumah@ug.edu.gh

Head of Accounting Department

Ghana Institute of Management and Public Administration

Located next to the University of Ghana Legon, the Ghana Institute of Management and Public Administration (GIMPA) was established in 1961 as a university in its own right. It was a joint Ghana Government/United Nations (UN) project established as one of the key strategic institutions to develop the public administrative system, to produce civil servants with administrative and professional competence, and to plan and administer national, regional and local services.

GIMPA is now self-financing and can now offer courses leading to the award of certificates, diplomas and degrees up to the doctoral level in its areas of leadership, management, public administration and technology.

This is the most important centre for public finance and audit training throughout the country. We were able to discuss at length with the various Heads of Department providing those courses.

The key advantage of GIMPA is that it operates a good number of sandwich programmes, including customized training and part-time, evening courses. However, many of the courses in

² Interview with Dr. Joseph Onumah, Head, Department of Accounting, University of Ghana Legon, 8 March 2011.

public finance and auditing are merged either with general Public Administration courses or with the regular MBA programmes.

Ghana Institute of Management and Public Administration (GIMPA)

P.O. Box AH 50, Achimota, Accra Tel. 021-401681-3 Fax 021-405805/400457

Email: info@gimpa.edu.gh Website: www.gimpa.edu.gh

Procurement Training

From 2009-2010 Crown Agents implemented a detailed procurement training programme across the public and private sectors on behalf of the Millennium Development Authority (MiDA) in collaboration with the Public Procurement Agency (PPA) and the government of Ghana.

IDILMAT

IDILMAT³ is a Capacity Development Institute set up in Ghana to respond to the rapidly increasing demand for strengthening and expanding local management and technical expertise and leadership to meet the challenges of national development. It is a relatively new organisation anchored on fostering training and capacity building in Public Finance Management. The organisation has successfully implemented capacity development programmes in collaboration with the European Commission (EC), the United Kingdom's Department for International Development (DFID), the United States Agency for International Development (USAID), the World Bank, Swedish International Development Agency (SIDA), the African Development Bank (AFDB) and the Canadian International Development Agency (CIDA). IDILMAT has an affiliation with the University of London's School of Oriental and African Studies' Centre for Financial and Management Studies (CeFIMS).

A good example of the course run by IDILMAT is the five-day professional development workshop on designing, developing and managing the monitoring and evaluation of public finance management reform programmes. This course has been designed principally for public finance management professionals who are involved in the design, development or management of public finance management reform programmes. Given the central role of Integrated Financial Management Information Systems (IFMIS) in many public finance management reform Programmes a primary focus of the course is on the monitoring and evaluation of IFMIS systems. It has been customised specifically with the developing country context in mind. This professional development workshop will better equip the participant to understand the full breadth of public finance management monitoring tools.

IDILMAT – Capacity Development Solutions - <http://www.idilmat.com>

Ron Quist [quistron@gmail.com] 0245246597

Ghana Banking College

³ Interview with Ron Quist, Managing Director of IDILMAT, Accra, March 2011.

The National Banking College (NBC) was established in 1994 as the first specialist academic training institution for middle to top level bankers in Ghana⁴. It was primarily an initiative of private sector commercial banks that were anxious to improve the quality of their staff. Over the years, the Bank of Ghana, the country's central bank, has assumed the bulk of funding for the institution. The College has broadened its mission and vision spanning commercial bank training to capacity building and training in a broad range of courses in financial services, including auditing and public financial management and provision of specialist consultancy services.

In 2010, some 3,000 participants passed through the NBC. These people range from undergraduates doing banking courses to those taking Diploma or MBA qualifications, good number are full-time professionals who undergo executive programmes.

Today the NBC is Ghana's leading educational institution for bankers, with a reputation for excellence in teaching and research, strong links with business, especially the financial services industry and external institutions of higher learning. Its clients include not only the central bank but also the Finance Ministry and the key audit institutions. The institution has managed to adapt successfully to the needs of stakeholders by investing in top-rate facilities for teaching, learning, research and consultancy.

National Banking College

info@nbc.edu.gh www.nbc.edu.gh/

+233-0302-760006

⁴ Interview with Philip Kwasi Buabeng, Vice- Principal of the National Banking College of Ghana, Accra, March, 2011.

ANNEX B

Public Sector Financial Management Training in KENYA

Mfandaedza Reuben Hove

Introduction

The field visit to Kenya focused on identifying training programs currently available leading to technician or professional level accounting qualifications for public sector professionals. The field visit was from 2 February to 5 February 2011 and involved visits to the training institutions/government departments listed below:

- Bridge College of Professional Studies
- KCA University
- Strathmore University
- Pinnacle Business School
- The Kenya Institute of Administration
- KASNEB
- The Office of the Accountant General
- The Kenya National Audit Office.

No professional courses are provided for public financial management in Kenya. Several institutions provide short courses or cover the public sector as part of general courses.

PUBLIC SECTOR PROGRAMMES OFFERED BY THE TRAINING INSTITUTES

The Kenya Institute of Administration (KIA)

The Kenya Institute of Administration is a public management development institute which was established by the Kenyan Government in 1961. The Institute's core mission is to improve service delivery in the public sector by providing quality training.

KIA offers a variety of short courses. The courses offered are usually at the request of specific government departments and tend to be pitched at either middle or senior management levels. Those related to public financial management and auditing include:

- public administration
- financial management
- cost control
- budgeting
- auditing

- fraud investigation.

www.kia.ac.ke

Kenya Accountants and Secretaries National Examinations Board (KASNEB)

KASNEB is a statutory body established in 1969. It develops, administers, manages and conducts examinations at professional and technician levels in accountancy, finance, administration, management, information communication technology and related disciplines. KASNEB is an examination board and does not offer any training programs.

KASNEB offers four technician and five professional qualifications covering a variety of disciplines. In the accounting, auditing and related fields, the programs on offer are:

1. Accounting Technicians Certificate (ATC)

This examination has two parts of five courses each, but none of these related directly to the public sector.

2. The Certified Public Accountant (CPA) Examinations.

This is the professional accounting qualification in Kenya. It is divided into three parts covering a total of eighteen courses. Of these eighteen courses, only paper 9, Financial Reporting, makes reference to accounting issues specific to the public sector. These include:

- Consolidated fund services accounts- receipts and expenditure statements and balance sheets
- Revenue accounts
- Budgetary control and reporting
- The Controller and Auditor-General
- The Public Investment Committee
- Budget Out-turns
- Accounting for loans, loans guaranteed by the government and other funds
- Purchase and replacement of assets
- Current developments in public sector accounting.

www.kasneb.or.ke

EVALUATION OF THE PROGRAMMES OFFERED

According to discussions with both the Accountant-General and the Auditor-General, prospective employees in accounting/auditing positions in the public sector, are required to be either accounting graduates from a recognized University or have successfully completed at least part I of the Certified Public Accountants examinations.

Evaluation of the Bachelor's degrees in accounting from the Colleges/ Universities

The course outlines of all the accounting degree programs offered by the Universities/ Colleges reviewed revealed that there is satisfactory broad coverage of all the areas required by International Accounting Education Standard 2 (IES2). However, there are a few areas where improvements are necessary and possible. Such areas include “professional values and ethics”, “business ethics” and “international business and globalization”.

The University degree programs show little or no evidence of the coverage of areas related to public sector accounting. Those Universities that attempt to cover the public sector have these courses as elective rather than mandatory courses. Kenyatta University, for example, includes courses for its Bachelor of Commerce on *Public Finance*, *Public Sector Financial Management* and *Public Sector Accounting* (www.Ku.ac.ke/schools/business/index.php/programmes/undergrad).

Those public sector accounting/auditing employees who are recruited on the basis of the qualification of a Certified Public Accountant appear to receive some training in public sector accounting techniques and theories judging by their coverage of some of these in paper 9 of the CPA syllabus.

The offices of both the Accountant-General and Auditor-General provide considerable assistance in the form of time-off for study and costs of study for their trainees.

ANNEX C

Public Sector Financial Management Training in SOUTH AFRICA

Introduction

The fieldwork visit to South Africa was undertaken between April 11th to 15th 2011 and involved visits to the universities, training institutions and government departments as listed below.

- Auditor General's Office
- University of Pretoria
- Institute of Public Finance and Accounting (IPFA)
- PFIQ Pvt. Ltd.
- University of Forte Hare in East London
- Walter Sisulu University in Mthatha
- Nelson Mandela Metropolitan University in Port Elizabeth

Further Information from the following Universities was gathered:

- Unisa School of Accounting
- Tshwane University of Technology.

Tshwane University of Technology has two well established degree courses in public finance and accounting. PFIQ provides a certificate and diploma in public sector finance. Other institutions provide short courses on public financial management.

The Auditor General's Office:

The South African Institute for Government Auditors (SAIGA) is assisting experienced officers without formal qualifications to become registered government auditors. In addition, Walter Sisulu University offers a special program for the Auditor General's office.

There is a serious skills gap for public sector practitioners as they are largely self taught on the job by adapting private sector accounting to their public sector jobs.

Information provided by Terence Mncedisi, a Walter Sisulu University graduate.

PROGRAMMES OFFERED BY THE TRAINING INSTITUTIONS:

Tshwane University of Technology - Department of Public Sector Finance

The Department of Public Sector Finance offers a B.Tech in Finance and a B TECH: Local Government Finance Accounting. These courses have been established for 20 years. The Department consists of five permanent academic staff members and 4 part-time academic staff members.

B TECH: Finance and Accounting (Public) – four year course

There are currently 1,100 students enrolled for this qualification.

First three years: day and evening classes. Fourth year: evening classes offered over a period of two years.

The specific public sector courses provided in year four are:

- Public Accounting Management
- Public Accounting Management
- Project Management for Public Sector
- Strategic Planning for Budgeting
- Public Financial Information Systems
- Public Finance Management.

B TECH: Local Government Finance – four year course

Day classes for three years and then evening classes for one.

There are currently 370 students enrolled for this qualification.

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http://www.tut.ac.za/Students/facultiesdepartments/EconomicsFinance/departments/Documents/pub_sector_finance.pdf

Institute for Public Finance and Auditing (IPFA) - PFIQ Pvt Ltd:

This private company linked to IPFA which is registered with the National Qualifications framework. It offers the following four courses for public sector practitioners:

- Accounting Administrator Level 4
- Accounting Technician Level 5
- Post Graduate Certificate in Public Sector Finance Level 6
- Post Graduate Diploma in Public Sector Financial Management Level 7

Levels 4 and 5 are mainly for adult training for 35-45 year olds already working and need a qualification. These come from the National and Provincial offices.

Stellenbosch University offers the level 6 and 7 courses on behalf of PFIQ.

CEO: Zarah Cassim, zahrac@ipfa.co.za +27 12 345 1319 or +27 82 900 3481

website <http://www.ipfa.co.za/>

See their qualifications framework at:

<http://www.ipfa.co.za/content.html?navID=79>

University of Pretoria:

The University of Pretoria's Department of Commercial Accounting includes government accounting.

Teaching activities are mostly aimed at developing students for the various professional qualifications related to the disciplines of auditing and internal auditing and include the international Certified Internal Auditor (CIA) and the Chartered Accountant (CA(SA)) qualifications.

The Department of Auditing offers two undergraduate degrees: - BCom (Internal Auditing) and BCom(Hons) Internal Auditing

Graduates, especially students who hold the BCom(Hons) Internal Auditing, work in the internal audit divisions of listed and unlisted companies, government and semi-government institutions and in auditing firms.

The Southern African Institute of Government Auditors (SAIGA) provides short courses in specific areas of public auditing.

www.saiga.co.za

Herman de Jager - hdejager@hakuna.up.ac.za

Head of Department (Auditing)

<http://web.up.ac.za/default.asp?ipkCategoryID=484>

University of Fort Hare-East London Campus:

Provides a variety of courses on public sector finance, especially for local government officials, over the last two years, for example:

- Apply the Inter-Governmental Fiscal Relations Act to the Municipal Financial Environment – 4 days
- Apply the Principles of Budgeting within a Municipality – 6 days

- Accounting principles and procedures in preparing of reports and decision making – 6 days
- Budgeting in the public sector – 4 days

Details of other short courses available from: http://pfsa.ufh.ac.za/TAU_information.aspx

There are also accredited learning programmes in public financial management. These include:

- Certificates in Public Financial Management (Middle Management)
- Certificates in Public Financial Management (Operational Staff)
- Certificates in Public Sector Supply Chain Management
- Diploma in Public Accounting.

Samuel Lugumba - slugumba@pfsa.ufh.ac.za

Public Financial Services Agency (PFSA)

University of Fort Hare

Tel: 040-608 5300

Fax: 086 628 7144

Cell: 073 041 5183

Website: <http://pfsa.ufh.ac.za>

Walter Sisulu University:

Programs in internal auditing are provided at both at degree and diploma levels leading to accreditation as Certified Internal Auditors (CIA). The graduates are employed in the private sector and also in municipal authorities.

The University provides auditing programs specifically for the Auditor General's Office.

www.wsu.ac.za

University of South Africa (UNISA)

This is a distance learning university which provides a number of distance learning courses for the public sector, for example:

- Practical Municipal Accounting (one year)
- Financial and Accounting Principles for Public Entities (six months)
- Introduction to Performance Auditing (three months)
- Introduction to Risk-Based Internal Auditing (three months)

Prof D Scott

Tel no: (012) 429 4450 (8am-1pm)

E-mail: scottd@unisa.ac.za

<http://www.unisa.ac.za/Default.asp?Cmd=ViewContent&ContentID=16500>

CONCLUSIONS:

There is an acute awareness of the gap that exists in South Africa between the provision of skills and training and, therefore, conscious efforts are being made by both policy makers and university authorities to close this gap in training for public sector accounting and auditing.

ANNEX D

Public Sector Financial Management Training in TANZANIA

Andy Wynne

Visits were made to a number of trainings institutions in Tanzania during 24-31st January 2011.

Two institutions provide courses leading to a diploma in public financial management. Two others provide some courses including public financial management.

Tanzania Public Service College

Have a two-year (full time) diploma in *Public Financial Management* for 60 students.

The programme is being provided by three full time and 15 part-time lecturers.

Abel P Arwa - <jodalawa@gmail.com>

P.O Box 2574 Magogoni Street,

Dar es Salaam, Tanzania

Tel: (+255) 22-2123547/9

Muzumbe University

Diploma in Financial Management for Local Government / Public Sector – 70 students on each course.

MSc Local Government Management – 20 students (18 month course).

Thomas GJ Magambo - <tmagambo2000@yahoo.co.uk>

www.dbs.mzumbe.ac.tz/

The Institute of Finance Management

Public sector courses include:

- Ordinary Diploma in Accounting – one module on “Public sector accounting & co-operatives”
- Batchelor of Accounting – one module on “Government Accounting”

Salum I Ramadhani, Assistant Lecturer - skikwiye@yahoo.com

PO BOX 3918, Dar es Salaam, Tanzania

<http://www.ifm.ac.tz>

Tanzania Institute of Accounting

The institute offers certificate, diploma and degree courses for the public and private sector. In addition, TIA provides special programmes for central and local government employees, review classes and consultancy services.

Kilwa/Nelson Mandela Road Junction

P.O.Box 9522

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tia@tia.ac.tz

<http://www.tia.ac.tz>

The National Board of Accountants and Auditors (NBAA)

A local professional accountancy body with a Public Sector Committee (one of six).

The local professional accounting qualification has one paper at certificate level on public sector accounting and is looking to increase this.

www.nbaa-tz.org/

ANNEX E

Public Sector Financial Management Training in BURKINA FASO

Andy Wynne

A visit was made to Burkina Faso in December 2010.

In Burkina Faso there are two bodies for financial training for the public sector:

Ecole Nationale des Régies Financières (ENAREF)

<http://www.etat.sciencespobordeaux.fr/organismes/burkina.html#F5>

Ecole Nationale d'Administration et de Magistrature

www.etat.sciencespobordeaux.fr/organismes/burkina.html#F4

Ecole Nationale des Régies Financières (ENAREF)

ENAREF has two sections initial and continuing education.

They have around 1,200 students with 15 permanent and five part-time staff.

They have three levels of entry (A, B, C) and three options, accounting, fiscal studies and finance.

The head of initial training is:

Dakor DA

dakorda@ymail.com

They have students from Togo (and four other French West African countries).

In December 2010 ENAREF held a forum on its future, see:

www.sidwaya.bf/spip.php?article8456

Ecole nationale d'administration et de magistrature (ENAM)

Moctar Tall, Director General, ENAM

u.r.l. <http://www.enam.gov.bf/>

email enam-ouaga@enam.gov.bf

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Stated Role ENAM is a centre of expertise in the domain of professional training and research for the senior workers of the country's administrations.

Activities Initial & continuous training of civil & collectivities servants;
-Applied research in public administration;
-Assistance & advice to Government administrative services, local collectivities & public and para-governmental services.

ANNEX F

Public Sector Financial Management Training in BENIN

Soulé Adam Boucary

In Benin the institution responsible for training public financial managers is the Ecole Nationale d'Administration et de Magistrature (National School of Administration and Magistrates). The ENAM is based at Abomey-Calavi.

The ENAM receives students from foreign countries as well as from Benin. The entry requirements are a baccalaureate with a minimum of 12/20; a diploma of cycle 1; or a masters degree obtained after four years of university study.

Each academic year includes core studies, specialist studies, professional experience, seminars on given themes, continuous assessments of the students, a final examination and the drafting and defence of a dissertation.

Cycles 1 and 2 of Financial Administration include the following subjects:

- Administration of finances and treasury
- Tax administration
- Administration of hospitals, universities and local offices
- Management of procurement
- Local planning and development
- Financial management of local authorities.

Contents of Cycle 2 programme: Administration of finances and treasury

First year

Cross-cutting subjects: administrative law, general introduction to management (leadership, time management, management of projects, human resource management), labour law and social security, administrative ethics, written and oral technical expression, technical information and communication, administrative communication, negotiation skills, general accounting.

Specialist subjects: public finance, applied English, banking law, international economic and financial institutions, management accounting (cost analysis, stock control and accounting for materials), public sector accounting, taxation, business law (payment instruments), tax collection and fiscal regulations, execution of public expenditure, property law, programme budgeting, research methods.

Total hours for the year: 690 hours.

Weighting factor: 39.

Second year:

Specialist subjects: elements of macro-economics, economy of public finance, research methods (practical exercise), management of the treasury of public organisations, techniques of public budgeting, local finance, financial analysis of banking and stock markets, securities, public procurement, advanced administrative law, business law, development of administration, administrative science, accounting by local authorities, community law.

Total hours for the year: 440 hours.

Weighting factor: 30.

Seminar themes:

- Implementation of UEMOA (Economic and Monetary Union of West Africa) directives relating to public finance
- Sub-regional and regional economic integration
- Monetary policy in the UEMOA and challenges in creating a single currency for Africa
- Legal control of state accounting
- Management of public debt and the redemption account.

Contents of Cycle 2 programme: Administration of hospitals, universities and local offices

First year:

Basic subjects: hospital accounting, health law, management of health services, analysis and documentary research, health legislation, planning and management of education services, civil law (family), general criminal law and legal procedures, business accounting (general accounting, study of financial statements), economic English, law and management of medicine and laboratories, public sector law, social security and insurance.

Supplementary subjects: general introduction to management (leadership and management of time, management of projects and human resource management), management accounting (analysis of costs and accounting for materials), administrative communication, labour law, psychology of work, administrative regulation, administrative ethics, information communication technology, technical expression (written and oral), research methodology.

Total hours for the year: 660 hours.

Weighting factor: 40.

Second year:

Subjects: management strategy (for health and education services) public markets, financial and budgetary management (health and education services), medical accountability and ethics, introduction to financial audit, education economics (sector analysis), costs and financing of health services, human resource management (for health and education services), research methodology (practical exercise), management accounting (analysis of costs and stock management), development of legislation, administrative science, economics of health.

Total hours for the year: 395 hours.

Weighting factor: 30.

Seminar themes:

- The fight against the illegal sale of medicines (counterfeit drugs, illegal drugs and self medication), the role of hospital administrators
- Universal health insurance in low income countries: the case of Benin
- The management of free medical services (caesarean operations, health of children less than five years old, treatment of indigenous people).

ANNEX G

Public Sector Financial Management Training in TOGO

Soulé Adam Boucary

In Togo the key institution for training public sector financial managers is the Ecole Nationale d'Administration (National School of Administration). The school receives students from Togo, Benin, Niger, Gabon, Congo, Central African Republic and Chad. The students are primarily trained to work in the public sector, but it is also possible for the private sector to send their staff to be trained.

Up to two thirds of the staff are non-Togolese. There are two levels of training, Cycle 2 and Cycle 3. The students are recruited through competitive examination or written application.

The qualification to follow Cycle 3 is a masters degree (four years post baccalaureate) or mature students with a senior grade, whether they are Togolese or not. Graduates of Cycle 2 are allowed to apply for Cycle 3 by written application.

Organisation of the training

The training lasts two years and consists of seminars and conferences with obligatory professional experience.

Each year is divided in to two semesters: 330 training hours for the basic subjects and 405 hours for specialist subjects. A period of professional experience is necessary to validate the theoretical training.

The training is paid for whether the students come from the public or private sectors. Thanks to the active partnership with the national schools of administration of France, the Hans Seidel Foundation and Canada, short-term courses are organised for the benefit of the students and sometimes for the tutors to bring them back to the international standard.

In terms of evaluation, two examinations are organised for each year of study: one interim examination during the first semester and an end of year examination. For those at the end of the cycle, a final examination and six months of practical experience (in Togo or abroad) and a dissertation defended publically are required before being awarded the diploma of the National School of Administration (ENA).

It is very unusual for students to abandon their course, but occasionally students are excluded after the first semester of the first year due to inadequate results.

Open courses at the Togo ENA

The open courses are:

- Public finance
- Taxation
- Customs duties.

Contents of cycle 3: Public Finance

First year:

Basic subjects: English, administrative communication, administrative law (accountability and competition), public finance, management organisation and methods, decision making, negotiation techniques, information technology.

Total hours: 330 hours.

Specialist subjects: advanced general accounting, accounting for businesses, management accounting, public sector accounting, monetary economics, fiscal studies, tax collection, state resources, procedures of implementing public expenditure, public markets, organisation and tasks of the treasury, means of execution, banking law.

Total hours: 465 hours.

Seminar and conference themes:

- International economic and financial institutions
- Structural adjustment programmes
- Customs duties.

Second year:

Basic Subjects: English, public choice, public sector regulation, information technology, accounting for materials.

Total hours: 150 hours.

Specialist subjects: budgetary policy, local finances, management accounting, banking operations, table of financial and economic operations (TOFE - financial statistics), securities.

Total hours for the year: 180 hours.

Seminar and conference themes:

- Protocols and rules of good meetings
- Macro-economics (summary)
- Protection of nature and the environment.

Contents of cycle 3: Option Customs Duties

First year:

Basic subjects: English, administrative communication, administrative law (main public services), public finance, management organisation and methods, decision making, negotiation techniques, information technology.

Total hours for the year: 300 hours.

Specialist subjects: public sector accounting, private sector accounting, monetary economics, international commerce, international economic and financial relations, introduction to taxation law, legislation (value), economic relations, procedures of taxation, tax rates, organisation and procedures of tax services, fiscal studies.

Total hours: 375 hours.

Seminar and conference themes:

- The problems of economic integration.

Second year:

Basic subjects: English, public choice, public administrative law, accounting for materials.

Total hours for the year: 150 hours.

Specialist subjects: laws and regulations, origins, procedures of taxation, rates, tax competition, organisation and implementation of public services, integration policy in Africa.

Total hours: 240 hours.

Seminar and conference themes:

- Protocols and rules of good meetings
- The conduct of meetings

- table of financial and economic operations (TOFE - financial statistics)
- Protection of nature and the environment.

Contents of cycle 3: Taxation Option

First year:

Basic subjects: English, administrative communication, administrative law (accountability and competition), public finance, introduction to management, organisation and methods, decision making, negotiation techniques, introduction information technology, technical communication.

Total hours for the year: 360 hours.

Specialist subjects: private sector accounting, accounting for businesses, public sector accounting, monetary economics, business law, IRPP and IRTR, IS and annexed taxes, indirect taxation (TCA and annexed taxes), land and property taxation, registration and stamp duty, taxes on insurance companies, fiscal and development studies.

Total hours: 500 hours.

Seminar and conference themes:

- Customs duties
- Fiscal administration: organisation and role of taxation.

Second year:

Basic subjects: English, human rights and fundamental liberties, public administrative law, information technology, accounting for materials.

Total hours: 150 hours.

Specialist subjects: accounting and taxation, local taxes and revenue, fiscal control, tax competition, administrative and fiscal ethics, collection of taxes.

Total hours: 240 hours.

Seminar and conference themes:

- Protocols and rules of good meetings
- The conduct of meetings
- Protection of nature and the environment.

ANNEX H

Public Sector Financial Management Training in other counties

Botswana

Institute of Development Management (IDM) offers tailor made courses for the public sector when the number of the students exceeds ten. It also provides:

- Basic Certificate in Public Finance and Accounting - 20 weeks
- Certificate in Public Finance and Accounting - 40 weeks
- Certificate in internal audit - Five weeks

The Institute of Development Management is also based in Lesotho and Swaziland.

Institute of Development Management (IDM)

Faith Tombale, Country Director

Email: directorb@idmbls.com

Contacts: Tel: +267 3612100

Fax: +267 3913296

<http://www.idmbls.com>

Lesotho

Centre for Accounting Studies (CAS)

CIPFA (June 2010) *To Situation Analysis: Progress towards Professionalisation: Lesotho: A Case Study*. London: Chartered institute of Public Finance & Accountancy (CIPFA).

“Year two saw a decline in student performance, and one that continued through into 2009. Investigations to establish the reasons for this were delayed whilst the formal evaluation of the pilot was carried out, and whilst negotiations for the funding that would be required to continue the programme continued. Integration of the CIPFA programme into the institutional environment was also delayed. Although committed in principle to recognising student achievement, government could not appear to find a mechanism to achieve this.” (page 67).

<http://www.pfemmw.com/Practitioners%20guide%202nd%20Version.docx>

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Liberia

Financial Management Training School

The Financial Management Training School, under the Ministry of Finance of Liberia, trains fresh graduates from universities on a 2-year program mainly in accounting. The graduates are then absorbed into suitable posts in the public service.

Director: Aagon Tingba: fatingba@yahoo.com

Mauritius

University of Technology, Mauritius

Diploma/BSc in Financial Management with specialisation in public management

BSc – 3 years full time

Diploma – 2 years full time

Details:

<http://www.utm.ac.mu/download/programmes/undergraduate/sbmf/website%20sbmf/FPS23jan09public%20financeSBac.pdf>

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