

## Good Financial Governance: Towards Modern Budgeting

Sound budget practices, public finance systems that serve our welfare goals, and accounting systems that have integrity and respect are essential for promoting good governance and democracy. The theme of 6th CABRI Annual Seminar is designed to inform a framework on Good Financial Governance that speaks to African experiences and reflects African commitments to goals that are deemed feasible by African leaders given African contexts. Against this backdrop, the seminar agenda provides an opportunity for Senior Budget Officials to debate and discuss modern budgeting practices and systems that will inform the future direction of public financial management in Africa.

### DAY 1

Tuesday, 18 May

<div style="background-color: #ccc; width: 20px; height: 20px; margin-bottom: 10px;"></div>	<p><b>08:30 – 09:00</b></p>	<p><b>Registration and coffee</b></p>						
<div style="background-color: #ccc; width: 20px; height: 50px; margin-bottom: 10px;"></div>	<p><b>09:00 – 10:00</b></p>	<p><b>Welcome</b> <b>Opening Address</b> <b>Introduction &amp; Seminar Objectives</b></p>						
<div style="background-color: #ccc; width: 20px; height: 20px; margin-bottom: 10px;"></div>	<p><b>10:00 – 10:30</b></p>	<p><b>Coffee break and Group photo</b></p>						
<div style="background-color: #ccc; width: 20px; height: 100px; margin-bottom: 10px;"></div>	<p><b>10:30 – 12:00</b></p>	<p><b>Session 1: Good Financial Governance</b></p> <p>CABRI is currently coordinating a series of studies on the status of good financial governance (GFG) in Africa. It is partnering with other professional networks on the continent, namely ATAF (Tax network) and AFROSAI-E (Supreme Audit network), as well as the AfDB and receives financial support from GTZ. The GFG project came about largely because of a gap that exists in terms of financial governance principles that originate in Africa and that are relevant to the African context. This gap necessitated African institutions and experts to undertake comprehensive technical research that would result in a home-grown voice on sound public finance management (PFM), auditing practices and credible tax systems appropriate for Africa. The studies will provide the technical underpinning for a Declaration on Good Financial Governance to be considered for adoption by African ministers of finance. Within this process CABRI has taken responsibility for the research in the PFM area.</p> <p><i>Session Objective: To share the objectives and process of the Good Financial Governance work with the CABRI network.</i></p> <table border="0" style="width: 100%; margin-top: 10px;"> <tr> <td style="padding-right: 40px;">Presentation</td> <td>The GFG Project and PFM Study, Alta Fölscher (40 min)</td> </tr> <tr> <td>Clarifications</td> <td>(35 min)</td> </tr> <tr> <td>Introduction of breakaway groups</td> <td>(15 min)</td> </tr> </table>	Presentation	The GFG Project and PFM Study, Alta Fölscher (40 min)	Clarifications	(35 min)	Introduction of breakaway groups	(15 min)
Presentation	The GFG Project and PFM Study, Alta Fölscher (40 min)							
Clarifications	(35 min)							
Introduction of breakaway groups	(15 min)							
<div style="background-color: #ccc; width: 20px; height: 20px; margin-bottom: 10px;"></div>	<p><b>12:00 – 13:00</b></p>	<p><b>Lunch</b></p>						

13:00 – 14:30

### Good Financial Governance study groups

The purpose of the three breakaway sessions is for CABRI member and participating states to discuss the research framework and the state of GFG on the continent, by providing inputs on key queries against the framework from their country experiences. The groups will be facilitated by experienced facilitators with a technical background. Participants will be pre-assigned to one of the three groups.

*Session Objective: To solicit input from network members and participating countries on various aspects of Public Finance Management.*

#### Group A

Budget preparation, financial liabilities, asset management and fiscal decentralisation

*Lead : Alta Fölscher*

#### Group B

Budget execution

*Lead: Kwabena Adjai Mensah*

#### Group C

Accounting/financial reporting, internal audit and oversight

*Lead: Ato Ghartey*

14:30 – 15:00

### Coffee break

15:00 – 16:00

### Plenary

The plenary session will serve to bring the results from the breakaway groups together and to provide another opportunity for inputs in each of the themes, from the larger group.

*Session Objective: To agree on network input to the Good Financial Governance study findings*

Presentation	10 minutes by rapporteurs from each of the breakaway groups	(30 min)
Discussion		(30 min)

16:00 – 17:00

### Session 2: Public Finance Management in Africa – Where are we, how did we get there, where should we go?

*Session Objective: To share and discuss the findings of Matt Andrew's recent research on PFM in Africa in order to inform the network's thinking on the Framework for Good Financial Governance.*

Presentation	Matthew Andrews, Assistant Professor, Harvard Kennedy School of Government	(20 min)
Discussion		(40 min)

19:00 – onwards

### Official dinner reception hosted by the Ministry of Finance, Mauritius

## DAY 2

### Wednesday, 19 May

09:00 – 11:00

#### Session 3: Programme based budgeting in Mauritius

The Joint Country Case Study (JCCS) series allows the network to build a resource base of objective and in-depth country studies on specific areas of budgetary reform. Senior Budget Officials from Ethiopia, Kenya, Rwanda and South Africa carried out the first JCCS on Programme Budgeting in Mauritius in February 2010. Mauritius has made serious efforts to design and implement programme based budgeting in the last 4 years.

*Session Objective: To share the results of the JCCS study and discuss Mauritius' successes, challenges and lessons learned.*

Presentation	Findings of JCCS, Kay Brown, South Africa	(20 min)
Discussants	Country perspectives	(15 min)
Country Response	Mauritius	(15 min)
Discussion		(70 min)

11:00 – 11:30

#### Coffee break

11:30 – 13:00

#### Session 4: Can the private sector add value to public sector infrastructure development?

This session shares the theme best received by participants in the 2009 CABRI Dialogue on 'Ensuring Value for Money in Infrastructure' with the network. The dialogue brought together senior officials from ten countries to explore approaches to appraising, financing and managing the implementation of infrastructure projects that support achieving better value for money.

*Session Objective: To discuss the role and management of private sector financing and expertise in public infrastructure development.*

Presentation	Role and Pitfalls of Private Sector Involvement, Mandla Gantsho	(20min)
Presentation	Managing Private Sector Involvement, Tumisang Moleke	(20 min)
Discussion		(50 min)

13:00 – 14:00

#### Lunch

14:00 – 15:00

#### Session 4: Group discussions on private sector involvement in infrastructure development

Participants will engage in group discussions to apply the approaches, concepts and frameworks to real life situations using a case study approach. Three case studies have been selected to demonstrate good practice and/or the successful involvement of private sector financing and expertise in public infrastructure.

*Session Objective: To provide participants with examples of private sector involvement in infrastructure development, in the energy and health sectors.*

	Group A	Group B
Case Study (15 min)	Lesotho Hospital PPP (Mathuntsane Mohapi)	Sierra Leone Bumbuna project (Alta Folscher)
Response (10 min)	South Africa (Tumisang Moleke)	Sierra Leone (Matthew Dingie)
Discussion (35 min)		

15:00 – 15:30

#### Coffee break

15:30 – 17:00

#### Session 5: CABRI–OECD Using Country Systems Initiative

*Session Objective: To inform participants of the CABRI–OECD Collaboration on Using Country Systems and to consider the expenses, challenges and opportunities in Ghana.*

Presentation	Global Partnership on Using Country Systems, Sara Fyson, OECD-DAC	(10 min)
Presentation	CABRI–OECD Using Country Systems Initiative in Africa, Ghana	(15 min)
Presentation	CABRI's approach to Country Support	(10 min)
Discussion		(55 min)

17:00 – 17:30

#### Session 6: Wrap-up