



# CONTENTS

# Page Nos.

PREFACE

MESSAGE FROM THE PROGRAMME CO-ORDINATOR & COURSE CONSULTANT

ABBREVIATIONS

BOARD OF MANAGEMENT

MANAGEMENT TEAM

STRATEGIC DIRECTIONS

TRAINING PROGRAMMES ON PUBLIC FINANCIAL MANAGEMENT

TRAINING PROGRAMMES ON PUBLIC PROCUREMENT MANAGEMENT

ADDITIONAL OFFERINGS

PUBLICATIONS

REGISTRATION INFORMATION

2014 APFASL TRAINING SCHEDULE

RESOURCE PERSONS



## PREFACE

I am pleased to introduce the prospectus of the Association of Public Finance Accountants of Sri Lanka (APFASL) for the benefit of the public sector Accountants, Auditors and Assessors. Launching of this Prospectus is coinciding with the introduction of the new qualification to APFASL members by CA Sri Lanka. CA Sri Lanka is in the process of developing the curriculum for the new qualification with the assistance of CIPFA London. This prospectus has been drawn up to meet the training needs of the public sector in public financial management. The programmes included in the prospectus have been selected on the need basis giving weightage to the international best practices.

APFASL was established as a Public Sector Wing of CA Sri Lanka on 1<sup>st</sup> January 2012 in terms of the Articles of the Constitution approved by the Council to cater to the needs of the Public Sector Professionals to improve their professional skills and expertise to enhance Public Financial Management Practices in the country.

The Association has emerged as a result of the Partnership between the Institute of Public Finance & Development Accountancy (IPFDA) and CA Sri Lanka. By joining hands with CA Sri Lanka, the Premier National Accountancy Body having affiliations with Global giants in the field of Accountancy like IFAC, CAPA, ICAEW, CPA Australia and now with CIPFA London, a new chapter has been created in the history of

Public Sector Accountants, Auditors and Assessors of this country. The following initiatives taken by CA Sri Lanka with some members drawn from IPFDA to enhance the Public Financial Management Practices has laid the foundation for the establishment of our Association.

Establishment of Public Sector Accounting Standards Committee with members drawn from the Ministry of Finance and Planning.

Publishing Sri Lanka Public Sector Accounting Standards (SLPSAS) jointly with the Ministry of Finance and Planning.

Establishment of Public Sector Accounting Faculty with few members of IPFDA to enhance financial reporting practices in the public sector through professional development.

Signing MOU with the Chartered Institute of Public Finance & Accountancy (CIPFA) London to offer a joint qualification 'Chartered Public Finance Accountant' (CPFA) to raise the professional status of the public sector financial management personnel.

Granting approval to recognize the public sector accountants, auditors, and assessors by offering intermediate level qualification to enable them to proceed to professional level examination of CIPFA.

Taking action to handle the capacity development programmes in implementing the Sri Lanka Public Sector Accounting Standards (SLPSAS) with the assistance from the World Bank.

The Association has just completed its second year of operations.

### **Membership of the Association**

Within a short period of our establishment, the Association has received overwhelming response for membership. The Association has conducted its first ever certificate awarding ceremony to our new members under the patronage of Mr. Sumith Abeyasinghe, Secretary to the Cabinet of Ministers with the blessings from Dr. Sarath Amunugama, Senior Minister, Deputy Minister of Finance & Planning and Chairman, Public Accounts Committee of the Parliament. Currently we have around 800 members.

### **Major Activities of APFASL**

Having completed the activities undertaken under the Strengthening of Public Sector Financial Management component of the World Bank Project APFASL is currently conducting Awareness Programmes on implementation of SLPSAS for the Ministries, Departments, Statutory Boards, Provincial Councils and Local Authorities. In addition the Association has taken several initiatives to strengthen the professional capacity of its members. One of the major activities that have been planned is the introduction of new qualification (Chartered Public Finance Accountant) to be offered by CA Sri Lanka to our members with the assistance of CIPFA London. The association has also planned to conduct

seminars, awareness programs and workshops and to offer certificates and Diploma Courses in Public Financial Management and Public Procurements and other related subjects. The activities so planned have been incorporated in the Prospectus.

It is hoped that the programmes included in this prospectus would be useful in meeting the training needs of the Public Sector Agencies in the field of Public Financial Management enabling our membership to take part in the Training Programs and to get maximum benefits from this initiative.

**V Kanagasabapathy**  
President

## **MESSAGE FROM THE PROGRAMME COORDINATOR & COURSE CONSULTANT**

It is with great pleasure, I convey this message at the launching of the Prospectus of the APFASL

The Prospectus includes variety of programs in public financial management, public procurement management, auditing and other related subjects to impart the knowledge required to improve the skills and inculcate the right attitude of public sector accountants, auditors and assessors.

The training opportunities available presently for public sector accountants, auditors and assessors are not adequate to improve their professional skills and competence. Considering this vacuum, the training needs of the public sector accountants, auditors and assessors have been recognized in designing this prospectus. The specialized knowledge and improved skills, gained through these training programs, would enable the participants to align the present public financial management systems and practices in line

with international best practices. This will no doubt pave the way for better public service through innovative solutions to address the burning issues of the government and also to meet the real aspirations of citizens of the country.

I trust that the participants of APFASL training programs will find it a rewarding and enriching experience and that it will help in some measure to reach their fullest potential as best public sector financial management professionals.

I wish you all success in your career development.

**Ivan Tissera**

Program Coordinator and Course Consultant

## **ABBREVIATIONS**

APFASL – Association of Public Finance Accountants of Sri Lanka

CA Sri Lanka – Institute of Chartered Accountants of Sri Lanka

CAPA – Confederation of Asian & Pacific Accountants

CIPFA – Chartered Institute of Public Finance & Accountancy

CPA - Certified Practicing Accountants

CPFA – Chartered Public Finance Accountant

ICAEW – Institute of Chartered Accountants of England & Wales

IPFDA – Institute of Public Finance & Development Accountancy

IFAC – International Federation of Accountants

IPSAS – International Public Sector Accounting Standards

SLPSAS – Sri Lanka Public Sector Accounting Standards

MOU – Memorandum of Understanding

# STRATEGIC DIRECTIONS

## ESTABLISHMENT

The Association of Public Finance Accountants of Sri Lanka was established on 1<sup>st</sup> January, 2012 in terms of Articles of Constitution approved by the Council of CA Sri Lanka

## VISION

Leading the way to excellence in Public Financial Management

## MISSION

Provide leadership and initiative to the members enhance their professional status and skills thereby make a greater contribution to the Economic Development of Sri Lanka.

## OBJECTIVES

1. Capacity building among public sector financial management professionals by launching professional qualification on public financial management and conducting professional development programmes.
2. Improving public sector financial reporting by rolling out Sri Lanka Public Sector Accounting Standards through training materials and training manuals.
3. Conducting seminars and workshops on public financial management.
4. Conducting conferences with regional participation on public sector financial reporting and public sector auditing.
5. To provide, or arrange for the provision of seminars conferences and training leading to the professional qualification of Chartered Public Finance Accountant.

6. To award scholarships, certificates and diplomas to persons who have completed the courses, and achieved proficiency.
7. To specify the qualification for membership of the Association and the standards of professional conduct to be maintained by members of the Association, and to ensure the maintenance thereof.
8. To establish and maintain libraries and documentation centers and to provide services to members in other related areas such as finance, auditing and related fields.
9. To provide a platform for Public Finance Accountants to develop their leadership and entrepreneurial skills.
10. To promote the interests, welfare, rights and privileges of the profession of Public Finance Accountants and the interest of the public in relation to that profession and of persons desiring to qualify as Chartered Public Finance Accountants.
11. To enhance the competence of members through a continuing Professional Development Program.
12. To create opportunities for Public Finance Accountants, to build up a close relationship with the Association and its activities and also to encourage them to develop their network in the field of their own profession and other communities.
13. To conduct disciplinary inquiries related to members in case of misconduct.
14. To liaise with universities with a view to conduct programs leading to further education.

# BOARD OF MANAGEMENT

<b>President</b>	Mr. V. Kanagasabapathy	MPA (Harvard) FCA, FPFA, FCMA, FMAAT, Executive Director, Hotel Developers (Lanka) PLC
<b>Vice President</b>	Mr. H.A.S. Samaraweera	FCA, FPFA, B.Com Auditor General
<b>Board Members</b>	Mr. Sujeewa Rajapakse	FCA,FPFA President CA Sri Lanka
	Mr. Arjuna Herath	FCA, FPFA Vice President CA Sri Lanka
	Mr. N.G. Dayaratne	Bsc PFT, PGD, FPFA Director General State Accounts
	Mrs. Mallika Samarasekera	B.Sc, (Este.Mgt), MPM, FPFA Commissioner General, Inland Revenue
	Mr. Gamini Wijesinghe	B.Sc, MA, FCA, CMA, FPFA Commissioner, Inland Revenue
	Mr. M.D.A. Harold	HNDip.A., MAAT, DPFM, FPFA Retired Deputy Auditor General
	Mr. M.S.M. Suhair	B.Sc (Bus. Adm.) DPFM, FPFA Consultant, MOA
<b>Treasurer</b>	Mr. V.M. Ameen	ACA, B.Com, Sp.(Hons), FCMA, FPFA Retired Addl. Director General,
<b>Secretary</b>	Mr. K.L. Perera	B.Com,FCA,FPFA Consultant- Public Sector, CA Sri Lanka

# CORPORATE INFORMATION

**NAME OF THE ASSOCIATION** : ASSOCIATION OF PUBLIC FINANCE ACCOUNTANTS OF SRI LANKA

**AFFILIATIONS** : Public Sector Wing of CA Sri Lanka

**ADDRESS** : 30A, Malalasekera Mawatha, Colombo 07

**TELEPHONE** : (011) 2055857, 2352000

**FACSIMILE NUMBER** : (011) 2055857, 2352060

**E- MAIL** : apfasl@casrilanka.com

**WEBSITE** : [www.casrilanka.com](http://www.casrilanka.com)

**BANKER** : Bank of Ceylon

**AUDITOR** : Mr. L.D.A. Jayasinghe,  
Chartered Accountant  
94/12, Kirulapone Avenue,  
Colombo 05.

**REGISTERED OFFICE** : No. 30A, Malalasekera Mawatha, Colombo 07



## **Training programmes on Public Financial Management**

### **INTRODUCTION OF NEW (CPFA) QUALIFICATION**

### **ADVANCED DIPLOMA IN PUBLIC FINANCIAL MANAGEMENT (ADPFM)**

#### **Modules -**

1. Advanced Certificate in Public Financial Management - ACPFM
2. Advanced Certificate in Public Finance- ACPF
3. Advanced Certificate in Budgeting - ACB
4. Advanced Certificate in Public Accounting and Reporting - ACAR
5. Advanced Certificate in Public Procurement Management - ACPP
6. Advanced Certificate in Internal Control and Auditing - ACCA

### **WORKSHOP ON ASSETS MANAGEMENT**

### **WORKSHOP ON FINANCIAL REPORTING FOR THE PUBLIC SECTOR**

### **CERTIFICATE IN ACCRUAL ACCOUNTING AND SLPSAS**

### **WORKSHOP ON SLPSAS**

### **SEMINAR ON NEW PUBLIC FINANCIAL MANAGEMENT**

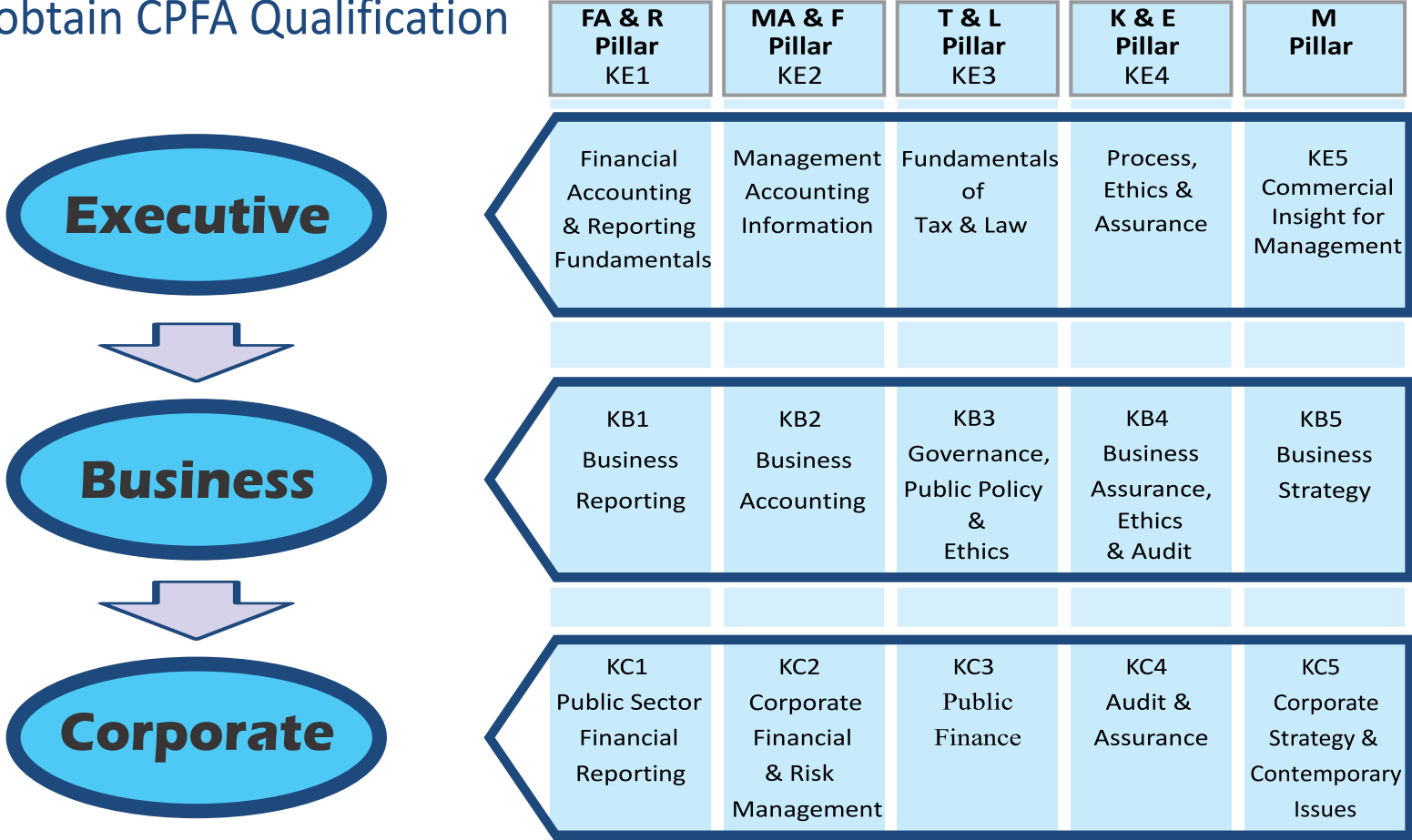
### **WORKSHOP ON PUBLIC ACCOUNTABILITY**

### **WORKSHOP ON PROCUREMENT AUDITING**

### **SEMINAR ON COPE/COPA REVIEW**

### **SEMINAR ON HOW TO ANSWER AUDIT QUIRIES**

# Way to obtain CPFA Qualification



Associate Member of Chartered Public Finance Accountant (CPFA) Offered by CA Sri Lanka



Complete 10 years work experience

Fellow Member of Chartered Public Finance Accountant (FCPFA)



## WHO CAN APPLY?

Fellow and Associate members of the APFASL

## EXEMPTIONS

Fellow and Associate members are exempted from the Executive level

## TRAINING VENUES

1. Institute of Accounting Studies (IAS) - COLOMBO
2. Jayasekara Management Centre (JMC) - throughout the country

## EXAMINATIONS

All exams are conducted by CA Sri Lanka

## HOW TO PROCEED

## COST

# Advanced Diploma in Public Financial Management (ADPFM)

## INTRODUCTION

The objective of ADPFM is to provide an opportunity to public sector finance managers, accountants and auditors others to acquire required knowledge and improve skills in public financial management subject area and thereby enhance the professionalism in public sector financial management.

## CONTENTS

### Modules

1. Advanced Certificate in Public Financial Management - ACPFM
2. Advanced Certificate in Public Finance- ACPF
3. Advanced Certificate in Budgeting - ACB
4. Advanced Certificate in Public Accounting and Reporting - ACAR
5. Advanced Certificate in Public Procurement Management - ACPP
6. Advanced Certificate in Internal Control and Auditing - ACCA

## I ACPFM - Advanced Certificate in Public Financial Management

Scope, functions and objectives of PFM, Features of public finance acts, Financial administration and NPFM, New Role and responsibilities of public sector accountants, public expenditure management, performance in public expenditure management, financial controls, Public Financial Management Reforms, public assets management, application of management accounting techniques for public service.

## II ACPF – Advanced Certificate in Public Finance

Introduction to public finance and tools of analysis such as consumer and producer surplus and profit, Pareto principles, Public Goods and free-rider problem and Tax solution. Externality and Market Failure macroeconomic objectives, Government revenue and expenditure policy, economic growth and development, public debts, budgetary outturn and implications of filling budget deficits, fiscal responsibility, fiscal reforms.

## III ACB- Advanced Certificate in Budgeting

Budgeting systems, budget reforms, strategic planning, national planning and budgeting, medium-term budget expenditure framework, budgeting process, role of accountants in the budgeting process, budget monitoring.

#### **IV ACAR- Advanced Certificate in Public Accounting and Reporting**

Different accounting system, costs and benefits of accrual accounting, implementation of full accrual accounting and transitional arrangements, chart of accounts, consolidated financial statements, public assets management, Applicability of IPSAS, IFRS, SLPSAS, SLFRS, SLAS Analysis of financial information, municipal finance, financial management in public enterprises, Parliamentary review committees and public accountability.

#### **V ACP – Advanced Certificate in Public Procurement Management**

Relationship of public procurement and Good Governance, implications of public procurement to economic growth and development, public procurement reforms, public procurement acts, procurement policy ,planning and monitoring, bidding documents, prequalification process and RFP documents, bid evaluation, selection of consultants, and contract administration

#### **VI ACCA– Advanced Certificate in Internal Control and Auditing**

Elements of internal control, internal auditing, auditing standards, audit planning, post audit reviews, audit evidence, audit programs, internal control questionnaire, sampling and testing, observations, audit techniques, computer based auditing, auditing systems and VFM auditing, audit queries and answers,

#### **DURATION AND ASSESSMENT**

In class teaching hours of each module is 50 hours. Total teaching hours for the ADPFM is 300 excluding presentations, examinations and take home assignments.

#### **Evaluation and allocation of Marks**

Take home two practical assignments. One out of two assignments shall be presented before a panel.

Participants who successfully follow all modules advanced Diploma in Public Financial Management will be conferred (ADPFM)

Participants who successfully follow all 6 modules / advanced certificates will be conferred the ADPFM.

## **Participants are allowed to obtain the ADPFM on split basis with two consecutive academic years**

ADPFM classes will be conducted two weekdays (5.00 pm – 8.00 pm or One Saturday 9.00 – 5.00 pm) Participants can select one option.

## **EVALUATION CRITERIA**

Three Hour Written Examination for each module 60 %  
Two assignments and presentations for each module 40 %

## **METHODOLOGY**

Presentations and Assignments, Group Exercises, Case studies and Role play.

## **FOR WHOM**

Finance managers, accountants and auditors

**MEDIUM** -English

## **COST**

**Per Module Rs 25,000/-**

**For all modules (ADPFM) Rs. 125,000/-**

# Workshop on Assets Management (AM)

## INTRODUCTION

Government has invested a colossal amount of investments on various assets, particularly on government infrastructure. But due to present accounting system which is cash based, does not provide information of assets and merely considers as investments. Since, the government has taken a decision to transform the accounting system from cash based to the accrual accounting system, it is very vital to impart the required knowledge to public sector managers, particularly to accountants and auditors on how assets management system should involve in the accounting transition. Hence, this workshop aims to impart the essential knowledge required by public sector accountants to identify record and value assets.

## OBJECTIVES

At the end of the workshop participants will be able to;

- Understand the public assets management
- Apply Treasury instructions on assets accounting
- Value and account assets
- Apply SLPSAS

## CONTENTS

- Introduction to public Assets Management
- Treasury guidelines on identification, coding and valuation of assets
- Recording of assets under transitional accounting arrangements maintain asset and inventory records
- Adopting SLPSAS pertaining to government assets

## MTHODOLOGY

- Presentations
- Case studies

**MEDIUM** - English

**DURATION** - Two Days

## FOR WHOM

Public sector accountants and other interested participants

**COST** - Rs. 4,500/-



# Seminar on Financial Reporting for the Public Sector (FR)

## INTRODUCTION

Financial Reporting Seminar aims to impart essential knowledge required by public sector financial managers, auditors and other non-financial managers on related topics on financial accounting and disclosure requirements

## OBJECTIVES

At the end of the seminar, participants will be able to;

- Understand the principles of financial reporting and
- Disclose and analyse financial information

## CONTENTS

- Objectives, principles and scope of financial reporting
- Effectiveness of reporting standards
- Accounting information and valuation models
- Analysis of financial information
- Disclosure requirements

## FOR WHOM

Finance managers, non-finance managers, accountants, auditors and other interested participants

## METHODOLOGY

- Presentations
- Q & A

**MEDIUM** - English

**DURATION**- One day

**COST** Rs. 2,500 per head

# Certificate in Accrual Accounting and SLPSAS (AA)

## INTRODUCTION

Accounting system of the public sector is not merely an accounting exercise but it has immense impact to fulfill true accountability and thereby contributes to Good Governance of the country. This workshop covers the basic principles of accrual accounting and Sri Lanka Public Sector Accounting Standards (SLPSAS), pros and cons of cash based accounting system and provide impetus to implement accrual based accounting system into the public sector. IPSAS are used by public sector entities around the world in the preparation of financial statements. The Institute of Chartered Accountants of Sri Lanka has developed Sri Lanka Public Sector Accounting Standards (SLPSAS) based on IPSAS. The Government of Sri Lanka has accepted to adopt SLPSAS to public sector organizations including non-commercial statutory bodies from 1<sup>st</sup> January 2014.

## OBJECTIVES

At the end of the workshop, participants will be able to;

Familiar with different accounting systems and their pros and cons

Apply the General Treasury instructions on Accrual Accounting relating to transitional arrangements to convert cash based accounts into accrual base

Prepare a set of financial statements such as comprehensive income statement, cash flow statement, statement of assets and liabilities from a given set of transaction information

Implement the SLPSAS recognition and measurement rules for assets, liabilities, revenues and expenses

Understand the SLPSAS and application under cash based and Accrual based accounting systems

Identify transitional provisions in SLPSAS

## CONTENTS

Introduction to accounting systems and their impact to accountability and Good Governance

Transitional arrangements using Treasury Instructions

Preparation of financial reports and statements under accrual accounting system

Introduction to SLPSAS

Recent changes to IPSAS and practical issues when implementing SLPSAS

Application of SLPSAS under accrual based accounting system

Application of SLPSAS under cash based accounting system

Recommendations for transitioning from the cash to the accrual basis of accounting.

## METHODOLOGY

Presentations

Case Studies

Q & A

## FOR WHOM

Senior and middle level managers who are responsible in financial controls, producing financial statements and wishing to be brought up-to-date with accrual accounting practices and usage of SLPSAS.

**MEDIUM** - English

**DURATION** -Five Days

**COST** – Rs. 12,000 per head

# Workshop on Public Accountability (PA)

## INTRODUCTION

Accountability is the key component of Good Governance and Corporate Governance. This golden concept has gone back even during king's rule and increasingly used in political discussions and policy documents because it conveys an image of transparency and trustworthiness.

Accountability has moved further beyond its bookkeeping origins and has two dimensions i.e Financial Aspects and the Performance aspect. As such, Public Accountability does not refer to financial discloses of their expenditure but held accountable for results of their activities to citizens.

## OBJECTIVES

At the end of the workshop, participants will be able to;

- Increase the awareness of concept of public accountability and its components
- Understand the accountability mechanism
- Understand the importance of accountability relating to public activities
- Apply the best practices
- Understand the symptoms and implications of public accountability

## CONTENTS

- Introduction and overview of Public Accountability
- Public Accountability and Organizations
- Traditional and modern practices and implications
- Public Accountability: An Effective Remedy to Tackle Corruption and for Good Governance
- Transparency and Accountability in Governance through Right to Information
- Public Accountability and Role of Judiciary ,Public Policy and Concept of Rights & Duties

## METHODOLOGY

- Presentations
- Q & A

## FOR WHOM

Public and private sector Managers, Internal and External Auditors, Members of Boards and Audit Committees.

**MEDIUM** – English

**DURATION** -Two Days

**COST** – Rs. 4,500 per head

# Workshop on New Public Financial Management (NPFM)

## INTRODUCTION

Present public financial administration is based on British colonial practice under which success or failure is generally assessed from the financial progress and compliance to prescribed rules and regulations. Hence the financial administration entails cash base accounting, input or incremental budgeting, financial accountability and financial and compliance auditing. However, New Public Financial Management (NPFM) has developed since 1980s' in order to ensure the economy, efficiency and effectiveness of fiscal transactions in line with international best practices.

This seminar aims to impart developments and application of NPFM.

## OBJECTIVES

At the end of the seminar participants will be able to understand the features of the present financial administration system, their deficiencies and implications and the concept of NPFM and its role and functions

## CONTENTS

- Introduction to NPFM, deficiency in the present practice and its implications
- Accrual accounting system
- Performance Budgeting
- Adoption of IPSAS /SLPSAS
- VFM Auditing
- Public Sector costing

## FOR WHOM

Public sector accountants and other interested parties

**DURATION** – Two Days

**MEDIUM** – English

## METHODOLOGY

- Presentations
- Q & A

**COST** – Rs. 4,500 per head

# Certificate in Internal Control and Auditing (CICA)

## INTRODUCTION

The aim of this Certificate program is to impart required knowledge and improve skills of public sector finance managers, accountants and auditors on the role and functions of Internal Control and Internal Auditing with a view to help management for better controls and also provide board of directors, members of audit and management committees of commercial corporations and statutory bodies to provide an added ability to oversee the internal control of organizations

## OBJECTIVES

At the end of the course, participants will be able;

- Understand the organization, planning and control of internal auditing

- Realise and manage the behavioral implications of internal auditing

- Apply the essential techniques to be used and write IA Reports

- Overview and definition of Internal Control

- Identify the elements of Internal Control – control Environment, Risk Assessment, Control Activities and Monitoring , Information and Communication

- Limitations, roles and responsibilities

## CONTENTS

### The challenging world of internal audit

The purpose, potential and change, principles of internal audit, current International Standards for the Professional Practice of Internal Auditing.

### Internal audit relationships

Management expectations, image of internal audit, behavioral reactions, building relationships with external audit.

### Fraud and the internal auditor

What is fraud?, why involve internal audit?, fraud investigations.

### Planning internal audit work

The audit charter and universe, risk assessment and risk based internal audit, strategic, annual and assignment plans.

### Introduce Internal Control

Definition, Principles, Standards, and Procedures, Explain and identify how to understand and use an Internal Control Framework. and

Analyze key components of the internal control process.

## **Assessing the Effectiveness of Controls in a Business System**

Define Business System Controls, Divide Business Systems into components for assessment, Describe models used for Assessment of Business Systems and Provide Assessment Examples and Guideline.

### **Risk Assessment**

Define the vocabulary of risks, describe the concepts of risks, and provide a methodology for risk reviews, Provide working papers and checklists for reviewers to use when assessing risks

### **Identifying, Measuring and Managing Risk**

Define Business System Control Objectives, Present an approach to identify business system risks, Describe models used for threat identification and assessing the magnitude of the risk,

## **Building an Environment that Supports Business Controls**

Define the three levels of internal control in understandable terms, Introduce the processes that should be considered in building internal control systems, Describe the “hierarchy of internal control”, Define the methods and procedures for building, monitoring, and assessing control.

## **METHODOLOGY**

Presentations  
Case studies  
Group exercises  
Role play

## **FOR WHOM**

Managers, Auditors and Accountants

**MEDIUM** -English

**DURATION** -Five Days

**COST** – Rs. 12,000 per head

# Workshop on Procurement Auditing (PA)

## INTRODUCTION

Public procurement constitutes a significant proportion of Gross Domestic Product (GDP) and overall public expenditure in all countries. As such, it is central to the efficient and effective delivery of public services as well as public infrastructure as it is instrumental to achieve for 'Good Governance'.

The ability of governments to put in place efficient and integrated procurement and financial management systems that fulfill national accountability requirements as well as those of International Financial Institutions (IFI). As such, this workshop has designed to enhance the capacity of internal and external auditors in assessing procurement operations for regularity and compliance of the procurement system and procurement regulations of IFIs.

## OBJECTIVES

At the end of the workshop, participants will be able to :

- Improve the effectiveness of the "Procurement Audit" and supervision functions in national and IFI procurement operations
- Verify compliance with requirements of procurement guidelines

Analysis of organizational context; systems and procedures for: segregation of functions, internal procurement planning and approval processes with corresponding integration into the financial management systems.

Assessment of risk at each step of the procurement process including those related to the choice of contract type and supervision of contract performance.

Plan and execution of audit.

## CONTENTS

Introduction to procurement audit and types of procurement audit; analysis of the context of the contracting authority that is subject to audit: analysis of the legal/regulatory requirements of the procurement function;

Analysis of risks (and potential fraud and corruption) in the various steps of procurement cycle (definition and quantification of requirements, approval of requisition, supplier sourcing, selection of procurement method, selection of contract type)

Verify the information and procedures of bid opening and evaluation, formation of evaluation committees, approval of award,



Contract management ( records management, use of financial securities, management of warranty/maintenance obligations, disposal of assets);

Analysis of the procurement strategy of the organisation and its annual procurement planning processes

Analyse the responsibility matrix for the procurement function in the organisation, delegation of procurement authority and internal control functions;

Develop the audit objectives and audit plan: setting audit objectives and scope; development of the procurement audit plan (size and method of selection of the sample of procurement operations to be audited), audit criteria and evidence requirements; execution of the procurement audit process: methods for collection and analysis of evidence and "due care" in reporting cases of potential fraud and illegal acts.

Compilation of "Procurement Audit" report; discussion of the audit report with the management of the procurement organisation subject to the audit as well as with concerned officials in the audit organisation; follow-up action on the audit report and its recommendations.

## **METHODOLOGY**

Presentations  
Case studies

## **FOR WHOM**

Internal and External Auditors and other Interested participants

**DURATION** -Two Days

**MEDIUM**-English

**COST**- Rs. 4,500 per head

# Workshop on Value for Money Auditing (VFM)

## INTRODUCTION

Organisations are increasingly facing performance challenges driven by the need for greater economy, efficiency and effectiveness. VFM auditing can review performance of organisations. This course will show you how to apply VFM techniques to your organisation.

## OBJECTIVES

At the end of the workshop, participants will be able to:

- Explain the nature and purpose of VFM / performance auditing
- Plan and conduct a VFM / performance audit
- Form an opinion on the economy, efficiency and effectiveness of a system
- Produce VFM / performance audit reports.

## CONTENTS

- What is VFM and performance auditing?
- The VFM and performance auditor
- A detailed insight into processes
- Organizational drivers and objectives - the notion of a cascading framework of defined objectives
- The specific challenges of VFM.

## Economy, efficiency and effectiveness

Economy and efficiency - and intertwining the two  
Effectiveness - measuring before and after  
Goal and outcome achievement - side effects  
Relating VFM results to other prescribed forms of metrics.

## Initiating and planning the VFM / performance audit

Audit charter and audit mandate  
Evidence and repeatability  
key steps in the auditing cycle  
A risk based approach: a model framework  
Special planning considerations  
VFM and performance audit proposals  
Performance audit scope  
Integration of audits.

## Executing the VFM / performance audit

Setting and assigning audit metrics  
Conducting the audit  
Issues that must be considered in the fieldwork phase  
Communication during the audit and quality assurance of the results.

## Reporting on the VFM / performance audit

how to gain maximum attention and impact  
draft reports  
report structure  
distribution of the report  
Follow up on the audit.

## METHODOLOGY

Presentations  
Case Studies

## FOR WHOM

All interested participants

**MEDIUM** –English

**DURATION**- Two days

**COST** – Rs. 4,500 per head

**PARTICIPANTS WHO SUCCESSFULLY FOLLOW AM, FR, PA, AA, NPFM and AT LEAST ONE OF CICA, PA OR VFM WORKSHOPS WILL BE CONFERED**

**ADVANCED CERTIFICATE IN PUBLIC FINANCIAL MANAGEMENT (ACPFM)**

# Seminar on COPE/COPA Reviews

## INTRODUCTION

According to the provisions of the Constitution of the Democratic Socialist Republic of Sri Lanka, power is vested with the Parliament on the subject of Public Finance. Hence, all public officers are answerable before Parliamentary Select Committees i.e. Committee on Public Accounts (COPA) and Committee on Public Enterprises (COPE). It has been noticed that many officers faced some difficulties in answering to queries raised by such committees.

Hence, this seminar aims to impart required knowledge and also improve skills of senior public officers on how to respond to COPA and COPE Reviews with a view to enhance the financial accountability, transparency and thereby improve good public sector governance of the country.

## CONTENTS

Constitutional Provisions on Public Finance and obligation of public officers relating to financial accountability

Composition and role of COPA/COPE

Common deficiencies observed

How effectively response to Reviews

## METHODOLOGY

Presentations

Case Studies

Role Play

Q & A

## FOR WHOM

Senior Public officers in Ministries/ Departments and CEOs and Finance Managers of Boards, corporations and other interested parties

**MEDIUM** –English

**DURATION**-One day

**COST**- Rs. 2,500 per head

# Seminar on How to Answer Audit Queries

## INTRODUCTION

Answering to audit queries is essentially an important activity as an integral component of financial accountability. Hence, this seminar aims to impart necessary knowledge and improve skills in senior and middle level officers in the public sector and the private sector with a view to enhance accountability, transparency and good governance of the country.

## CONTENTS

- Formats and different types of audit queries
- Understanding the essence of the queries
- Planning for answering internal and external audit queries
- Response to inquiries from the Auditor General or Chief Internal Auditor
- Answering to Audit queries /draft audit reports

## METHODOLOGY

- Presentations
- Case studies

## FOR WHOM

Senior and Middle level managers in the public and the private sector

**MEDIUM** –English

**DURATION**-One day

**COST- Rs. 2,500 per head**

## Training programmes on Public Procurement Management

### ADVANCED DIPLOMA IN PROCUREMENT AND CONTRACT ADMINISTRATION (ADIPCA)

- Modules**
1. Advanced Certificate in Procurement Policy and Planning – ACPP
  2. Advanced Certificate in Supply Chain Management - ACSCM
  3. Advanced Certificate in Bidding Documents ACBD
  4. Advanced Certificate in Bid Evaluation – ACBE
  5. Advanced Certificates in Contract Administrations ACCA

#### WORKSHOP ON BID EVALUATION

#### WORKSHOP ON BIDDING DOCUMENTS

#### WORKSHOP ON PROCUREMENT POLICY AND PLANNING

#### WORKSHOP ON SELECTION OF CONSULTANTS

#### WORKSHOP ON CONTRACT ADMINISTRATION

# PUBLIC PROCUREMENT MANAGEMENT

# Advanced Diploma in Procurement Management and Contract Administration (ADIPCA)

## INTRODUCTION

Public procurement process entails a large number of activities under three specific stages namely Procurement Planning and Preparedness Stage, Pre- contract and Post Contract Stage, hence involves different facets of the process such as procurement planning, preparation of bidding documents and pre-qualification documents, bid opening and evaluation, selection of consultants including preparation of RFP documents and contract administration

The total procurement budget spent as capital and recurrent expenditure is well over Rs 600 Billion per year in addition to direct private investments on government infrastructure projects. This is around 50 percent of the national budget.

Moreover, the quality of the country procurement system is directly influence to the level of Good Governance of the country. So that the prime objective of this diploma is to impart specialized knowledge and improve skills in public officers who are interested to become Procurement Specialist and thereby develop procurement expertise required by the country to manage the public procurement activities in the public sector, particularly development projects financed by International Funding Institutions' ( IFIs )

## ADIPCA MODULES

1. Advanced Certificate in Procurement Policy and Planning – ACPP
2. Advanced Certificate in Supply Chain Management - ACSCM
3. Advanced Certificate in Bidding Documents ACBD
4. Advanced Certificate in Bid Evaluation – ACBE
5. Advanced Certificates in Contract Administrations - ACCA

### I ACPP –Advanced Certificate in Procurement Policy and Planning

Covers Principles of Public Procurement of GOSL and IFIs procurement Guidelines, procurement methods, bidding procedures, procurement reforms, Features of the Guidelines on Public Private Partnership Procedure of GOSL and IFIs on selection of consultants and Selection Methods Relevant procurement laws

Preparation of Plans, packaging and slicing of contracts, procurement preparedness plan, monitoring of procurement activities.  
Procurement issues and reforms

## **II ACSCM –Advanced Certificate in Supply Chain Management**

Introduction to SCM, Demand Management, Supply management, Inventory Management and Performance Management  
SCM in the public sector

## **III ACBD- Advanced Certificate in Bidding Documents**

Standard Bidding Documents of works, goods and services under ICB, NCB and NS

Preparation of Bidding documents ICB, NCB and NS  
Preparation of pre-qualification documents and questionnaire  
Prequalification process and selection of pre-qualified applicants

RFP, Terms of reference, Estimate Evaluation of proposals •  
Contracts: lump sum and time based

## **IV ACBE–Advanced Certificate in Bid Evaluation**

Bid opening process, preliminary bid examination, detailed bid evaluation, post-qualification verification and writing of evaluation reports

Different bid evaluation methods; Price plus other factor method and life-cycle cost method

Different types of contracts , appeal process and contract awards

Consulting services distinguished from goods, works and technical services • Historical development and evolved practices • Special features in hiring consultants: cost as a selection factor, burden of professional liability, intellectual property issues, conflicts of interest • Electronic government procurement (e-GP)

Typical consulting contracts- Lump-sum, time-based, indefinite delivery, and percentage contracts •

Important contract provisions: payments, liabilities, conflicts of interest, and intellectual property matters

Selection procedures • Terms of reference, requests for proposals • Choice of contract

Evaluation of technical and financial proposals

Contract negotiations • Supervision of consultants



## V ACCA–Advanced Certificate in Contract Administration

Scope, functions and activities and Contract Administration Plan

Role and responsibilities of consultant, engineer and the contract administrators

Monitoring, Quality control, quality assurance, receipt, inspection

Different Claims, payments, price adjustments, Dispute resolution, delays, EOT, termination

Loan disbursement procedure, INCOTERMS, opening of LCC, clearance of goods

Risk management.

### DURATION AND ASSESSMENT

In class teaching hours of each module is 60 hours. Total teaching hours for the ADIPCA is 300 Hours excluding presentations, examinations and take home assignments.

Each module consists of three hour written examination and take home two practical assignments. One out of two assignments shall be presented before a panel.

ADIPCA classes will be conducted two weekdays ( 5.00 pm – 8.00 pm or One Saturday 9.00 – 5.00 pm ) Participants can select one option.

Participants who are successfully followed the course and obtain 50 percent marks at the examination will be awarded Advanced Certificate for each module.

Advanced Diploma in Procurement (ADIPM) will be conferred to those who complete all 5 modules.

### Evaluation and Allocation of Marks

Three hour written Examination for each module 60 %

Two assignments and presentations of each module 40 %

Participants who are successfully follow all modules will be conferred the ADIPCA. Participants who successfully complete each module will be awarded an advanced Certificate for each module

**Participants are allowed to obtain the ADIPCA on split basis within two consecutive academic years**

## **METHODOLOGY**

Presentations  
Group Exercises  
Case studies  
Assignments  
Role play

**DURATION** -One year

## **FOR WHOM**

Public and private sector participants who are interested to acquire specialize knowledge and skills in procurement management.

**MEDIUM**-English

## **COST**

**Per Module Rs 25,000/-**

**For Diploma course Rs 100,000**

# Workshop on Procurement Policy and Planning (PP)

## INTRODUCTION

Public procurement activities entail persistent delays due to inadequate knowledge in respect of the provisions spelt out in the Guidelines and supplements. Moreover, Procurement Planning is a mandatory requirement in terms of the GOSL Procurement Guidelines 2006 but not properly performed by many public agencies in a strategic manner, hence this workshop aims at imparting essential knowledge required on the salient features of the Government Procurement Guidelines 2006 and features of the guidelines of IFIs and to improve skills in public officers to prepare Proposed Procurement Plan in line with the Agency Action Plan, Procurement Preparedness Plan and Detailed Procurement Plan with relevant packaging and slicing of contracts

## OBJECTIVES

At the end of the program, participants will be able to;

- Familiar with the GOSL Procurement Guidelines and the Manual , 2006 and the Supplements

- Familiar with the provisions relating to Public Private Partnership projects

- Prepare Proposed Procurement Plan, packaging and Slicing of contracts and Prepare Procurement Preparedness Plan

- Prepare Detailed Procurement Plan and Monitor Procurement Activities

Clear droughts relating to GOSL Guidelines, compare with the WB,ADB and JBIC /JICA Procurement Guidelines

## CONTENTS

- Critical aspects of GOSL Guidelines and WB, ADB and JBIC Procurement Guidelines

- Provisions of the Guidelines on Government Infrastructure Projects 1998 and Unsolicited Proposals 2013

- Details of amendments to the GOSL Guidelines 2006

- Preparation of Propose Procurement Plan, with packaging, slicing of contracts

- Preparation of Procurement Preparedness Plan and preparation of Detailed Procurement Plan and monitor procurement activities

## FOR WHOM

Those who are interested in procurement procedures and planning

**DURATION** – 2 days

**MEDIUM** - English

## METHODOLOGY

- Presentations

- FAQ & A

**COST** - Rs. 4,500/- per head

# Workshop on Bid Evaluation (BE)

## INTRODUCTION

This work shop aims to impart the required knowledge and improve skills of officers who are engaged in Bid Opening, Bid Evaluation and Writing of Evaluation Reports pertaining to International and National Competitive Bidding financed under GOSL funds or foreign financing

## TO WHOM

Different levels of Technical Evaluation Committee ( TEC ) and Procurement Committee ( PC ) members and other interested participants

## OBJECTIVES

At the end of the program, participants will be able to;

- Understand the role and responsibility of TEC and PC members

- Follow the correct bid opening process and disclose mandatory information

- Familiar with evaluation criteria and undertake the Bid Evaluation Process namely Preliminary Bid Examination, Detailed Bid Evaluation use for works, goods and services under ICB, NCB and National shopping methods

Undertake post-qualification verification and write evaluation reports with recommendations

## CONTENT

- Roles and responsibility of TEC/PC members

- Different Bid Evaluation Methods in use

- Bid Evaluation Criteria

- Bid opening Process

- Preliminary Bid Examination and Detailed Bid Evaluation process

- Post Qualification Verification and writing of Evaluation Reports

- Discussion of case studies

## METHODOLOGY

- Presentations and Case Studies

## FOR WHOM

TEC/PC members and any other interested participant

**DURATION** – 2 days

**MEDIUM**- English

**COST** Rs. 4,500/- per head

# Workshop on Bidding Documents (BD)

## INTRODUCTION

The success or failure of a contract will depend on the accuracy and completeness of the bidding documents issued to contractors, suppliers etc. As such, preparation of a correct bidding document is essentially a professional job which affect to contractors, suppliers and service providers to submit correct bid and also to agency officials to evaluate and successfully implement the contract. This would equally important to complex large value works or goods contract being used under International Competitive Bidding (ICB ) or National Competitive Bidding (NCB ) or National or International Shopping (NS ) used for small value contracts.

## TO WHOM

Officers who are engaged in the preparation of bidding documents , members of Technical Committees and Procurement Committees who are approving bidding documents

## OBJECTIVES

At the end of the program, participants will be able to;

- Familiar with the different Standard Bidding Documents available

- Understand the content of Bidding Documents
- Prepare Bid Notice, Bid Data Sheet and Conditions of Contract and Contract Forms and Bidding Forms
- Examine and approve different bidding documents
- Use different types of contract agreements

## CONTENT

- Standard Bidding Documents of GOSL, WB, ADB and JBIC
- Critical Features of a Bidding Document
- Detailed discussions on ITB and Conditions of contract Bidding forms and Contract Forms.

## METHODOLOGY

- Presentations
- Group Exercise

## FOR WHOM

TEC/PC members and any interested participant

**DURATION** – 2 days

**MEDIUM**- English

**COST** -Rs. 4,500/- per head

# Workshop on Selection of Consultants (SC)

## INTRODUCTION

Selection of consulting firms and Individual Consultant is particularly relevant to the staff of domestic and foreign funded projects. As such, this workshop aims to impart necessary knowledge and improve skills on the Employment and Recruitment of Consultants for GOSL and foreign funded projects

## TO WHOM

Project officers and other officers who are interested in the selection and recruitment of consultants

## OBJECTIVES

At the end of the program, participants will be able to;

- Familiar with the provisions of the GOSL Guidelines on Employment and Recruitment of Consultants 2007
- Familiar with the WB,ADB and JBIC latest Guidelines on the Selection and Recruitment of Consultants
- Understand the different Selection methods and usage
- Prepare EOI, TOR, Estimates, RFP documents and appropriate Contract Agreements
- Evaluate technical and financial proposals

## CONTENT

- Difference between the Selection of Consultants with works , Goods and Non-consultancy Service contracts
- Different Selection methods and applications
- Consultants Selection Process
- Preparation of EOI, TOR, Estimates, RFP and Annexure
- Different types of Consultancy Contracts and applications
- Evaluation of Consultancy Proposals and award of contracts
- Monitoring and coordination of consultants.

## METHODOLOGY

- Presentations and Group Exercise

## FOR WHOM

Participants who are interested in the selection process of consultants

**DURATION** – 2 days

**MEDIUM**- English

**COST** - Rs. 4,500/- per head

# Workshop on Contract Administration (CA)

## INTRODUCTION

Implementation of awarded contracts of works, goods or services is essentially a professional job as this process entails accepted best practices and legal implications. Hence this workshop aims to impart required knowledge and improve skills in contract administrators in various aspects of the contract administration process.

## OBJECTIVES

At the end of the workshop, participants will be able to;

- Understand the scope, objectives and functions of the contract administration process and monitor contracts
- Prepare Contract Administration Plan ( CAP ) and Cash Flow Statement

- Make part payments, final payments and disburse funds from foreign funding agencies

- Understand the how to assure the quality through inspection, test, quality control and quality assurance

- Handle delays, contract variations, price adjustments, claims, disputes and contract termination

## CONTENTS

- Scope, functions and activities of contract administration

- Preparation of Contract Administration Plan and the Cash Flow

- Implementation of the conditions of contract, modification, price adjustments and monitoring

- Delays , notices and claims

- Receipt, inspection, test, quality control and quality assurance procedure

- Loan disbursement and payment procedure

- Dispute resolution

- Case studies

## METHODOLOGY

- Presentations

- Case Studies

## FOR WHOM

All interested participants

**DURATION** – Two days

**MEDIUM**- English

**COST** – Rs. 4,500/- per head

**PARTICIPANTS WHO SUCCESSFULLY FOLLOW PP, BE, BD, SC and CA WILL BE CONFERED**

**ADVANCED CERTIFICATE IN PROCUREMENT MANAGEMENT (ACPM)**

## **ADDITIONAL OFFERINGS**

**SEMINAR ON CORPORATE GOVERNANCE**

**WORKSHOP ON PROJECT MANAGEMENT**

**CERTIFICATE IN DISCIPLINARY INQUIRIES**

**SEMINAR ON 'E GOVERNANCE**

**WORKSHOP ON PRESENTATION SKILLS**

**AWARENESS SEMINAR ON CORPORATE  
PLANNING**

**AWARENESS SEMINAR ON TAX  
IMPLICATIONS ON IFRS**

**AWARENESS SEMINAR ON REGULATIONS  
RELATING TO INTERNATIONAL  
TRANSACTIONS**

**TAX APPLICABLE TO PUBLIC SECTOR**

**ADDITIONAL  
OFFERINGS**



# Seminar on Corporate Governance

## INTRODUCTION

The necessity for directors and senior executives in both the public and private sectors to maintain, and to demonstrate the maintenance of, good corporate governance practices is well understood. Moreover, it is clear that all levels of management carry some degree of legal and organizational responsibility, and that corporate governance is not the responsibility of directors and executives alone.

Any manager who is not familiar with the elements required of them by the above is going to struggle to meet their legal and fiduciary duties to their respective employers.

## OBJECTIVES

At the end of the seminar, participants will be able to;

- Understand the concept of Define Corporate Governance and components for assessment
- Describe models for Corporate Governance
- Familiar with Corporate Governance “Best Practices”

## CONTENTS

Describe current practices and concerns regarding corporate governance. And describe good and bad governance practices.

Corporate Governance models and guidelines for assessment.

Understand the components; and then assessing compliance to those components.

Role and responsibilities of directors, officers, Board members and audit committees

Compliance, ethics & sustainability reporting

Preventing and combating frauds and corruptions

Corporate Governance requirements of the General Treasury

## TO WHOM

All directors and managers of organizations, in the public and private sectors

Members of audit committees

Managers of internal audit departments and other assurance functions

Government officials who are required to comply with Treasury Guidelines on Corporate Governance

Anyone else with an interest in Corporate Governance

## KEY BENEFITS

Understand what corporate governance is actually all about, and have acquired practical advice on how to implement it in your own workplace

Be able to demonstrate appropriate compliance, and be able to defend yourself against accusations of negligence

Make contact with fellow businessmen and businesswomen who face similar governance challenges to your own, and develop your professional network

## METHODOLOGY

Professional Presentation  
Q & A

**MEDIUM**-English

**DURATION**-One Day

**COST** -Rs. 2,500/- per head

# Workshop on Project Management

## INTRODUCTION

### Introduction to project management

Basics of project management - projects in contemporary organizations, historical development of project management, major driving forces of project management, definition, characteristics (well defined objective, interdependent tasks, various resources, specific time frame, unique or one-time Endeavour, has a customer, degree of uncertainty), objectives (project scope - performance, cost, schedule, and customer satisfaction), and importance of projects, defining, and explaining the need for project management, use of Deming cycle (plan, do, check and action) in project management, project as a system, project environment (complexity, completeness, competitiveness, customer focus), project management and line management;

### Objectives of the module:

To impart a clear understanding of the strategic importance, scope, and characteristics of modern project management.

To discuss the usefulness and the relevancy of project life cycle and to learn how to use the concept to manage projects effectively.

To explore the general management skills and organization structures needed for good project management.

To impart an understanding of the project management process groups and their relevancy for managing projects.

To provide an in-depth understanding and knowledge about the nine knowledge areas of project management

To develop skills of using quantitative and qualitative tools and techniques for managing different knowledge areas and phases of a project.

## CONTENTS

1. Introduction to project management and context  
(Duration 3 hours of lectures)
2. Project managerial skills and organizational structures  
(Duration 3 hours of lectures)
3. Project management processes and Integration management (Duration 3 hours of lectures)
4. Core knowledge areas of project management (Duration 9 hours of lectures)
5. Facilitating knowledge areas of project management  
(Duration 12 hours of lectures)

## METHODOLOGY

- ☒ Presentations
- ☒ Case studies

## **FOR WHOM**

Project Managers, Project Staff and other interested participants

**DURATION-** Five days

**MEDIUM-**English

**COST -Rs. 15,000/- per head**

# CERTIFICATE IN DECIPLINARY INQUIREIS

## INTRODCUTION

The knowledge and skills required to conduct disciplinary inquiries is an integral part of administration. Hence, this certificate program aims to impart necessary knowledge and improve skills of officers to conduct disciplinary inquireis

## OBJECTIVES

At the end of the program, participants will be able to;

- Understand the disciplinary procedure
- Conduct preliminary investigation
- Formal inquiry
- Conduct prosecution and defense meetings
- Provide recommendations and prepare final reports

## CONTENTS

- Government disciplinary procedures and need for it
- Conducting of a preliminary inquiry and role and responsibilities of the inquiring officer and the report
- Preparation of charge sheets
- Conducting of a Formal inquiry, role and responsibilities of the inquiring officer and writing of the report
- Punishments and appeals

## METHODOLOGY

- Presentations
- Case studies
- Role play

## FOR WHOM

All interested participants

## MEDIUM- English

**DURATION** -Five Days

**COST** -Rs. 12,000/- per head

# Workshop on 'E Governance'

## INTRODUCTION

This e-Governance workshop aims at delivering innovative capacity development for government officials on the topics related to using Information and Communications Technologies (ICT), to provide efficient government management of information to citizens; better service delivery to citizens; empowerment of the people through access to information and participation in public decision-making. Moreover, this program will also enhance the capacities of the public sector and other actors in addressing human development issues and improving social policies with a view to build capacity to accelerate the implementation of the National e-Governance Plan

## OBJECTIVES

At the end of the workshop, participants will be able to;

- Understand the concept of e-governance and structured approach for e-Governance initiatives
- Understand different phases of e-Governance project lifecycle,
- Understand the e-Governance project conceptualization and design
- effectively plan and manage various phases of e-Governance project development
- how to implement e-government and e-business services to realign Service Delivery with citizen focus and improve transparency, accountability and trust in Govt.

## CONTENTS

Introduction to e-governance, National, International e-Governance Practices and Legal & Policy Framework for IT  
e-Governance Project Life Cycle and common e-Governance Infrastructure  
e-Governance project conceptualization, design, plan and Developing Business Models for sustained success  
Technology Trends in hardware, software, communications & networks and Process Reengineering in Government  
Procurement of e-Governance Project, Managing Contracts and Service Level Agreements  
Implementation of e-Governance project , Cyber Security Management and Information Security Management  
Managing People for e-Governance Transformations

## METHODOLOGY

Presentations  
Case Studies

## FOR WHOM

Interested Public and private sector officials

**DURATION**-Two Days

**MEDIUM**- English

**COST**- Rs. 4,500/- per head

# Workshop on Presentation Skills

Making a presentation memorable

## INTRODUCTION

A two-day workshop covers the core skills to confidently present information that will remain memorable with their audience. It aims to motivate, inspire and make people enthusiastic, commit to action and develop the range of persuasive techniques manage or use to communicate effectively.

## OBJECTIVES

By the end of the session you will be able to:

- Plan a presentation tailored to their audience
- Structure a presentation to ensure their key message is clearly communicated
- Deliver a memorable presentation
- Select visual aids appropriately to support their presentation
- Effectively use visual aids during a presentation
- Manage and handle questions and interruptions

## CONTENTS

- The Presentation Structure
- Clarifying the message you want to get across
- Maximizing your impact
- Preparing yourself and the environment
- Overcoming presentation anxiety
- Choosing and using visual aids

## METHODOLOGY

- Presentation
- Role Play
- Video

## MEDIUM-English

## FOR WHOM

Accountants and Auditors and other interested participants

## DURATION-Two days

## COST- Rs. 4,500 /- per head

# Awareness Seminar on Corporate Planning

## Introduction

Any organization catering the needs of general public whether it is a public or private business consume economic and environmental resources More over most of the private organization running their business with an element of risk as well as profit.

In order to achieve the Goals & objective business organization should be able to organize the resources consume by the organization through formal or informal system of planning. Planning is a common technique use by any organization whether private or public depending on the nature of business whether manufacturing of service oriented.

## Objectives

At the end participants will be able to

- Understand the definition of business, Economic resources and environmental effect and factors influencing the business

- Understand the vision mission and achieving objectives & Goals

- Significant feature of corporate planning

- Applicability of corporate planning to the private & public sector

- Understand the corporate planning model and components of corporate planning

- Scope and limitations of corporate planning

- SWOT analysis

## To WHOM

All Directors / Top level Managers in private & public sector

## METHODOLOGY

- Presentations

- Q & A

**MEDIUM-** English

**DURATION-** Two days

**COST -** Rs. 5,000/- per head



# Awareness Seminar on Tax Implications on IFRS

## INTRODUCTION

Application of International Financial Reporting Standard (IFRS) is a very vital and important in the context of matching with Global Environment. Accounting & Reporting is an area where we have to pay more attention to maintain the concept of Good Governance. Directors and Senior Executives who are directly involve in handling finances of the respective entities should pay more attention to adhere to the implementation of IFRS. These regulations are applicable to all public and private commercial entities.

## OBJECTIVES

At the end of the seminar participants will be able to

- understand the concept of IFRS application
- understand the Global trend in applying IFRS
- Implication on transfer pricing

## CONTENTS

Describe current usage and application of new financial reporting standards its implication, understand the component and assessing the compliance aspect

## TO WHOM

All Directors Managerial level staff of any organization  
Those who are handling tax correspondence

## METHODOLOGY

Presentation  
Q & A

**MEDIUM-** English

**DURATION-** One day

**COST-** 2,000/- per head

# Awareness seminar on regulations relating to International transactions

## INTRODUCTION

Knowledge on correct regulations and laws relating to the international transactions such as import of goods, export of goods etc. are vital requirements for the financial staff engaged in international commercial activities. This seminar has been designed to provide all exchange regulations and tax laws relating to foreign transactions.

## OBJECTIVES

At the end of the seminar participants will be able to:

- understand the importance of regulating international transactions to the economy
- understand the different types of international transactions
- Implications in international transactions

## CONTENTS

Difference between current transactions and capital transactions in relation to international transactions

Regulations relating to import of goods and services, export of goods and re-export of goods

Regulations applicable to Service Income

Electronic Fund Transfers Card Payments

## TO WHOM

All senior managerial level staff engaged in foreign trade

Those who are handling tax matters relating to international trade

## METHODOLOGY

Presentations

Workshops

Questions and answers

**MEDIUM** - English

**DURATION** – One day

**COST** – Rs. 2,000 per head

# ASSOCIATION OF PUBLIC FINANCE ACCOUNTANTS OF SRI LANKA

## Registration Form

1. Training Programme :	<input type="text"/>		
2. Date of the Programme :	<input type="text"/>	Programme No.:	<input type="text"/>
3. Name of Applicant :	<input type="text"/>		
4. NIC No. :	<input type="text"/>		
5. Designation :	<input type="text"/>		
6. Name of the Organization:	<input type="text"/>		
7. Official Address :	<input type="text"/>		
8. Contact No. :	Office:	Mobile:	Fax:

## For Individual Applicant:

I hereby apply to follow the above training programme and a cheque drawn in favor of “**Association of Public Finance Accountants of Sri Lanka**” A/C No. 72937259 and crossed Payee only is attached herewith (සිංහලෙන් චෙක්පත් ලියන්නේ නම ශ්‍රී ලංකා රාජ්‍ය මූල්‍ය ගණකාධිකාරී ආයතනය ගිණුම් අංකය 72937259 ලෙස චේදනය කල යුතුය)

Signature of Applicant..... Date .....

## If sponsored by the Organisation

Application recommended & forwarded. Cheque No.  for Rs.

being the course fee is enclosed herewith will be arranged to pay when selected.

Date: .....

Signature & official seal of

Head of Institute / Authorized officer

Application should be made with the recommendation of the authorized officer preferably one week before the commencement of the Programme.

Email: [apfasl@casrilanka.com](mailto:apfasl@casrilanka.com) Fax : 0112055857 Post : Association of Public Finance Accountants of Sri Lanka,  
No. 30A, Malalasekara Mawatha, Colombo 07

## Please Note:

When applications are made through e-mail or fax, the cheques could be sent by post. Selected applicants would be informed by fax at least 03 days before the commencement of the Programme. For any further details regarding courses please contact Mr. Nimal Perera (0112055857) Mr. Ruchira Perera (0112055857) Mrs. Shanika Weerasekara (0112055857)

# MANAGEMENT STAFF

**Mr. N.N.P. Perera**

**Mr. D.K.R.A. Perera**

**Mrs. R.A.S.N. Weerasekera**

**Administrative Officer**

**Programme Assistant.**

**Administrative Assistant**

## 2014 APFASL TRAINING SCHEDULE

---

Advanced Diploma in Public Financial Management (ADPFM)

Workshop on Assets Management

Financial Reporting for the Public Sector

Certificate in Accrual Accounting and SLPSAS

Workshop on New Public Financial Management

Workshop on Public Accountability

Certificate on Internal Control and Auditing (CICA)

Workshop on Procurement Auditing

Workshop on Value for Money Auditing

Seminar on COPE/COPA Review

Seminar on How to Answer Audit Queries

Advanced Diploma in Procurement and Contract Administration (ADIPCA)

Workshop on Bid Evaluation

Workshop on Bidding Documents

Workshop on Procurement Policy and Planning

Workshop on Selection of Consultants

Workshop on Contract Administration

Certificate in Disciplinary Inquires

Seminar on Corporate Governance

Workshop on Project Management

Seminar on 'E Governance '

Workshop on Presentation Skills

Awareness Seminar on Tax Implication on IFRS

Awareness Seminar on Regulations Relating to International Transaction

# APFA TRAINING SCHEDULE 2014

## ADVANCED DIPLOMA in PUBLIC FINANCIAL MANAGEMENT(ADPFM)

<p><b>Advanced Certificate in Financial management ( APCFM)</b>  <i>5<sup>th</sup> July-6<sup>th</sup> Sept or 1<sup>st</sup> July-2<sup>nd</sup> Sept, 14 Tuesdays and Wednesdays 5pm-8pm</i></p>	<p><b>Advanced Certificate in Public Finance (ACPM)</b>  <i>13<sup>th</sup> Sept-1<sup>st</sup> Nov 14 or 3<sup>rd</sup> Sept-11<sup>th</sup> Nov, 14 Tuesdays and Wednesdays 5pm-8pm</i></p>	<p><b>Advanced Certificate in Budgeting (ACB)</b>  <i>8<sup>th</sup> Nov, 14-10<sup>th</sup> Jan, 15 or 12<sup>th</sup> Nov, 14-14<sup>th</sup> Jan, 15 Tuesdays and Wednesdays 5pm-8pm</i></p>	<p><b>Advanced Certificate in Public Accounting and Reporting (ACAR)</b>  <i>17<sup>th</sup> Jan-14<sup>th</sup> March, 15 or 20<sup>th</sup> Jan-24<sup>th</sup> March, 15 Tuesdays and Wednesdays 5pm-8pm</i></p>	<p><b>Advanced Certificate in Public Procurement Management (ACPM)</b>  <i>21<sup>st</sup> March-16<sup>th</sup> May 15 or 25<sup>th</sup> March- 2<sup>nd</sup> June 15 Tuesdays and Wednesdays 5pm-8pm</i></p>	<p><b>Advanced Certificate in Internal Control and Auditing (ACCA)</b>  <i>23<sup>rd</sup> May-18<sup>th</sup> June 15 or 3<sup>rd</sup> June- 5<sup>th</sup> Aug 15 Tuesdays and Wednesdays 5pm-8pm</i></p>
--	---	---	---	--	--

## SHORT TERM WORKSHOP 2014

<p><b>Workshop on Assets Management (AM)</b>  <i>14-15 August 6-7, Oct</i></p>	<p><b>Financial Reporting for the Public Sector(FR)</b>  <i>16-17 October 4-5, Dec</i></p>	<p><b>Workshop on Public Accountability (PA)</b>  <i>24-25, July 23-24, October 22-23, Dec</i></p>	<p><b>Workshop on Accrual Accounting and SLPSAS (AA )</b>  <i>17-18,July 10-11, September 4-5,November</i></p>	<p><b>Workshop on New Public Financial Management (NPFM)</b>  <i>11-12, Dec 2014</i></p>	
--	--	--	--	--	--

<p><b>Certificate on Internal Control and Auditing (CICA)</b></p> <p><i>17-21, Nov</i></p>	<p><b>Workshop on Procurement Auditing ( PRA)</b></p> <p><i>20-21, August 22-23, Sept</i></p>	<p><b>Seminar on Value for Money Auditing (VFM)</b></p> <p><i>8-9, July 20-21, Oct 2-3, Dec</i></p>	<p><b>Seminar on COPE/COPA Review</b></p> <p><i>5<sup>th</sup> August 9<sup>th</sup> Oct 26<sup>th</sup> Nov</i></p>	<p><b>Workshop on How to Answer Audit Quarries ( AQ)</b></p> <p><i>21-22, July 26-27, August 27-28, Nov</i></p>	
--	---	---	--	---	--

**Participants who successfully follow AM, FR, PA, AA, NPFM and at least one of CICA, PRA or VFM WILL BE CONFERRED**

**ADVANCED CERTIFICATE IN FINANCIAL MANAGEMENT (ACFM)**



## ADVANCED DIPLOMA IN PROCUREMENT AND CONTRACT ADMINISTRATION (ADIPCA)

<p><b>Advanced Certificate in Procurement policy and Planning (ACPP)</b></p> <p><i>28<sup>th</sup> June-6<sup>th</sup> Sept 14 or 3<sup>rd</sup> July-4<sup>th</sup> Sept 14 Thursdays and Fridays 5pm-8pm</i></p>	<p><b>Advanced Certificate in Supply Chain Management (ACSCM)</b></p> <p><i>13<sup>th</sup> sept-15<sup>th</sup> Nov 14 or 5<sup>th</sup> Sept-13<sup>th</sup> Nov 14 Thursdays and Fridays 5pm-8pm</i></p>	<p><b>Advanced Certificate in Bidding Documents (ACBD)</b></p> <p><i>22<sup>th</sup> Nov 31-<sup>th</sup> Jan 15 or 14<sup>th</sup> Nov 14-23<sup>rd</sup> Jan 15 Thursdays and Fridays 5pm-8pm</i></p>	<p><b>Advanced Certificate in Bid Evaluation (ACBE)</b></p> <p><i>7<sup>nd</sup> Feb-11<sup>th</sup> April 15 or 29<sup>th</sup> Jan- 2<sup>nd</sup> April 15 Thursdays and Fridays 5pm-8pm</i></p>	<p><b>Advanced Certificate in Contract Administration (ACCA)</b></p> <p><i>18<sup>th</sup> April-20<sup>th</sup> June 15 or 3<sup>rd</sup> April-5<sup>th</sup> June 15 Thursdays and Fridays 5pm-8pm</i></p>	
--	---	---	---	---	--

## SHORT TERM WORKSHOP ON PROCUREMENT MANAGEMENT - 2014

<p><b>Workshop on Procurement Policy and Planning</b></p> <p><i>3-4, July 25-26, Sept 27-28, Oct</i></p>	<p><b>Workshop on Bidding Documents</b></p> <p><i>18-19, August 29-30, Oct</i></p>	<p><b>Workshop on Bid Evaluation</b></p> <p><i>15-16, July 7-8, August 18-19, September 2-3 Oct 8-9, Dec</i></p>	<p><b>Workshop on Selection of Consultants</b></p> <p><i>30-31, July 14-15, Oct</i></p>	<p><b>Workshop on Contract Administration</b></p> <p><i>16-17, Dec</i></p>	
--	--	--	---	--	--

Participants who successfully follow AM, FR, PA, AA, NPFM and at least one of CICA, PA or VFM will be conferred

**ADVANCED CERTIFICATE IN FINANCIAL MANAGEMENT (ACFM)**

## ADDITIONAL OFFERINGS

Seminar on Corporate Governance	Workshop on Project Management	Certificate in Disciplinary Inquiries	Seminar on 'E Governance '	Workshop on Presentation Skills	Workshop on Corporate Tax
<i>1<sup>st</sup> July 9<sup>th</sup> Sept-11<sup>th</sup> Nov</i>	<i>5-7, August</i>	<i>4 – 8 August</i>	<i>10-11, Dec</i>	<i>2 -3 , July 3-4, Sept 25-25, Nov 18-19, Dec</i>	<i>15-16 Aug 17-18 Oct 5-6 Dec</i>

Participants who successfully follow PP, BD, BE, SC and CA workshops will be conferred

**ADVANCED CERTIFICATE IN PROCUREMENT MANAGEMENT (ACPM)**

# RESOURCE PANNEL



**MR. V. KANAGASABAPATHY**

MPA (Harvard) FCA, FPFA, FCMA, FMAAT

President APFASL & Chairman Public Sector Accounting Standards Committee

Advisor , Hotel Developers (Lanka) PLC,

Retired Director General, Public Enterprises, Treasury

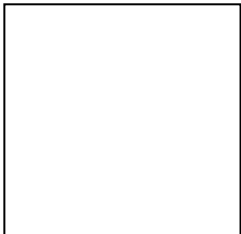


**MR. IVAN TISSERA**

MCOM (Wollongong), BA (Hons), FPFA

Course Consultant & Coordinator

Retired Additional Director General, Project Mgt. & Monitoring



**MR. K.L. PERERA**

B.Com, FCA, FPFA

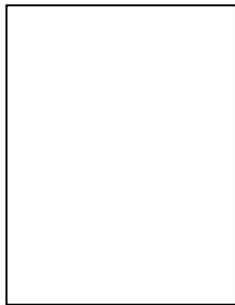
Examination Consultant CA Sri Lanka

Secretary APFASL



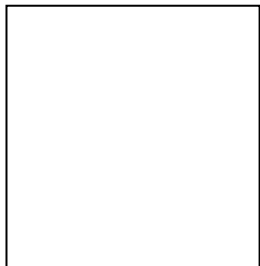
**Mr. N.R. Asoka de Silva**

BSc (Eng), Master in Industrial Engineering,  
MITE (USA)  
Senior Management Consultant  
National Institute of Business Management  
No. 120/5, Wijerama Mw  
Colombo 07



**MR. GAMINI WIJESINGHE**

B.Sc, MA, FCA, CMA, FPFA  
Commissioner, Dept. of Inland Revenue



**MR. WEERASINGHE**



**MR. H.P.W.PREMADASA**

DPMM, DSCM, BA, MA

Procurement Consultant, Retired Deputy Director General,



**MR. G. A. D. DAYARATHNE**

B.Sc.Eng. (Hons), MBA (Colombo) CEI (UK), FIMech.E (UK),  
MIMechE (UK), MIE (SL), MACE (SL)

Specialist in Contracts & Procurement, Uma-Oya Project,  
Retired AGM, CECB



**MR. NISHANTHA KAMALADASA**

B.Sc (Eng), MBA (PIM)

CEO, Distance Learning Center



**MR. M. D. A HAROLD**

HNDip.A, MAAT, DPFM, FPFA

Chairman , Transparency International

Retired Deputy Auditor General



**MR. M. S. M SUHAIR**

B.Sc (Bus. Adm.) DPFM, FPFA

Member of the Board of APFASL

Consultant , Ministry of Coconut Development

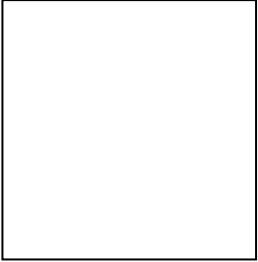


**MR. V. M. AMEEN**

ACA, B. Com, Sp. (Hons), ACA, FCMA,FPFA

Member of the Board of APFASL and member of the Public Sector Accounting Standards Committee

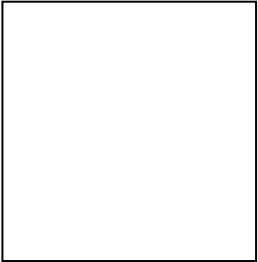
Retired Additional Director General, Project Mgt. & Monitoring



**S. C. MAYADUNNE**

FCA, B.Com FCFA

Retired Auditor General



**A.H. GAMAGE**

BA(Hons),LLB,MA(Manchester)

Retired Secretary, Ministry of livestock and Rural Community  
Development



**THILAK DHARMARAJA** FCA, FPFA

Partner, Amarasekera & Co.

Council Member of CA Sri Lanka



**MR. S. SWARNAJOTHI** FCA, FPFA

Member of the Public Sector Accounting Standards  
Committee.

Retired Auditor General