



# APFASL PROSPECTUS

Association of Public Finance Accountants of Sri Lanka  
Public Sector Wing of CA Sri Lanka

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## **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

## 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 is completing its 3<sup>rd</sup> 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 has conducted 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.

The association is also in the process of organizing the best Annual Report Competition among the Public Sector Institutions starting from 2014 Annual Report .

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 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

# 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.
- 06.

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 Programs.
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. Arjuna Herath	FCA, FPFA, President CA Sri Lanka
	Mr. Lasantha Wickramasinghe	FCA, FMAAT Vice President CA Sri Lanka
	Ms. D.M. Anula Harasgama	M.Com, BA, PGD in Mgt, FPFA Director General Department of State Accounts
	Mrs. Wasanthi Manchanayake	B.A, MPM, Attorney at Law , DIT, FPFA Commissioner General Department of Inland Revenue
	Mr. Gamini Wijesinghe	B.Sc, MA, FCA, CMA, FPFA Director General, Sri Lanka Accounting And Auditing Standards Monitoring Board
	Mr. M.D.A. Harold	HNDip.A., MAAT, DPFM, FPFA Consultant- World Bank, Former Deputy Auditor General
	Mr. M.S.M. Suhair	B.Sc (Bus. Adm.) DPFM, FPFA Consultant, Chilaw Plantation LTD. Former Consultant , Public Accounts Committee
<b>Treasurer</b>	Mr. V.M. Ameen	B.Com Sp (Hons), ACA, FCMA, FPFA Former 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

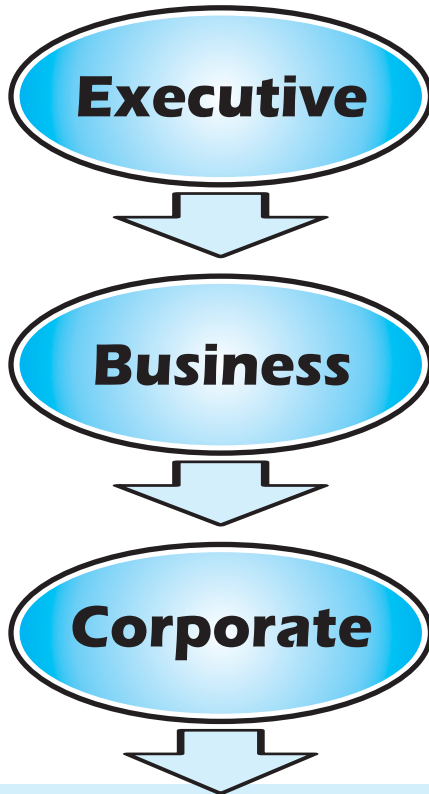
**AUDITOR** : Mr. L.D.A. Jayasinghe,  
Chartered Accountant  
94/12, Kirulapone Avenue,  
Colombo 05.

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



# INTRODUCTION OF NEW (CPFA) QUALIFICATION

## Way to obtain CPFA Qualification



FA & R Pillar KE1	MA & F Pillar KE2	T & L Pillar KE3	K & E Pillar KE4	M Pillar
Financial Accounting & Reporting Fundamentals	Management Accounting Information	Fundamentals of Taxation & Law	Processes, Assurance & Ethics	KE5 Commercial Insight for Management
<b>KB1</b> Business Financial Reporting	<b>KB2</b> Business Management Accounting	<b>KB3</b> Governance, Public Policy & Ethics	<b>KB4</b> Business Assurance, Ethics & Audit	<b>KB5</b> Business Value Creation
<b>KC1</b> Public Sector Financial Reporting	<b>KC2</b> Corporate Financial & Risk Management	<b>KC3</b> Public Finance	<b>KC4</b> Audit & Assurance	<b>KC5</b> Corporate Strategy & Contemporary Issues

Associate Member of Chartered Public Finance Accountant (CPFA) Offered by CA Sri Lanka  
 Members of APFASL are exempted from Executive Level

## 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

As specified in Student Guide

## COST

Student Guide (CA Sri Lanka)



# TRAINING PROGRAMMES ON PUBLIC FINANCIAL MANAGEMENT

01. Advanced Diploma In Public Financial Management (ADPFM)
02. Workshop On Assets Management (AM)
03. Seminar On Financial Accounting & Reporting For The Public Sector Entities (FAR)
04. Certificate In Accrual Accounting And SLPSAS (AA)
05. Workshop On SLPSAS
06. Workshop On Public Accountability (PA)
07. Workshop On New Public Financial Management (NPFM)
08. Certificate In Internal Control & Internal Auditing (CICA)
09. Workshop On Procurement Auditing (PRA)
10. Workshop On Value For Money Auditing (VFM)
11. Seminar On COPA And COPE Reviews
12. Seminar On How To Answer Audit Queries

# TRAINING PROGRAMMES ON PUBLIC FINANCIAL MANAGEMENT

# ADVANCED DIPLOMA IN PUBLIC FINANCIAL MANAGEMENT (ADPFM)

## INTRODUCTION

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

## CONTENTS

### Modules

- I. Advanced Certificate in Public Financial Management - ACPFM
- ii. Advanced Certificate in Public Finance- ACPF
- iii. Advanced Certificate in Budgeting - ACB
- iv. Advanced Certificate in Public Accounting and Reporting - ACPAR
- v. Advanced Certificate in Public Procurement Management - ACPPM
- vi. Advanced Certificate in Internal Control and Auditing - ACICA

## I ACPFM - Advanced Certificate in Public Financial Management

Scope, functions and objectives of PFM, Features of public Finance Acts, Financial administration and New Public Financial Management, 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 principle, 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 ACPAR Advanced Certificate in Public Accounting and Reporting**

Different accounting systems, 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, LKAS, Analysis of financial information, Local Authorities financial management in public enterprises, Parliamentary review committees and public accountability.

#### **V ACPM - 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 laws, procurement policy, planning and monitoring, bidding documents, prequalification process and RFP documents, bid evaluation, selection of consultants, and contract administration

#### **VI ACICA - Advanced Certificate in Internal Control and Auditing**

Elements of internal control, internal auditing, Internal auditing standards, audit planning, audit evidence, audit programs, internal control questionnaire, sampling and testing, observations, audit techniques, computer based auditing, auditing systems post audit reviews and Value for Money 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 hours excluding presentations, examinations and take home assignments.

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

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

Participants who successfully follow all modules of Advanced Diploma in Public Financial Management will be conferred ADPFM

Participants who successfully follow each modules / advanced certificates in PFM will be conferred with certificate for each modules.

## **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)

## **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

**DURATION** - One Year

## **COST**

**Per Module Rs 25,000 per head**

**For all modules (ADPFM) Rs. 125,000 per head**

# WORKSHOP ON ASSETS MANAGEMENT (AM)

## INTRODUCTION

Government has invested a colossal amount of Funds 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 base 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 accounting for assets should involve in the accounting System. Hence, this workshop aims to provide the essential knowledge required participants to get familiar with accounting for Assets.

## OBJECTIVES

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

- To understand the public assets management
- To apply Treasury instructions on assets accounting
- To value and Accounting of Assets
- To 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 the 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 parties

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



# 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 Reporting and disclosure requirements

## OBJECTIVES

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

Understand the principles of financial Accounting reporting and disclosure of financial information

## CONTENTS

- Objectives, principles and scope of financial accounting reporting
- Effectiveness of reporting standards
- Accounting information and valuation models
- Analysis of financial information
- Disclosure requirements (Compliance with SLPSAS & LKAS)

## 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 Sri Lanka Public Sector Accounting Standards (SLPSAS), pros and cons of cash based accounting system and provide impetus to implement accrual based accounting system in the public sector. 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 issued directions to adopt SLPSAS in public sector organizations including non-commercial statutory bodies from 1<sup>st</sup> January 2011.

## OBJECTIVES

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

- Familiar with different accounting systems and their Advantages and disadvantages.
- Apply the General Treasury instructions on Accrual Accounting relating to transitional arrangements to convert cash based accounts into accrual base
- Understand the SLPSAS and application under Accrual based accounting system
- Implement the SLPSAS recognition and measurement rules for assets, liabilities, revenues and expenses
- Prepare a set of financial statements such as Statement of financial position, statement of financial performance cash flow statement, Statement of changes in equity.
- Familiarize with transitional provisions prescribed in SLPSAS

## CONTENTS

- Introduction to accrual accounting system and its impact to accountability and Good Governance
- Preparation of financial reports and statements under accrual accounting system
- Introduction to SLPSAS
- practical Issues when implementing SLPSAS
- Application of SLPSAS using accrual based accounting system

## METHODOLOGY

- Presentations
- Case Studies
- Q & A

## FOR WHOM

Senior and middle level managers who are responsible for financial controls, producing financial statements and implement accrual with accrual accounting practices and usage of SLPSAS.

**MEDIUM** - English

**DURATION** - Five Days

**COST** - Rs. 14,000 per head

## WORKSHOP ON SRI LANKA PUBLIC SECTOR ACCOUNTING STANDARDS (SLPSAS)

Sri Lanka Public Sector Accounting Standards are applicable to all non commercial Public Enterprises and Local Authorities in terms of the Public Enterprises circular Nos. PED 54 of 19 July 2010 and PED/POL/CIR 3 of 2 October 2013. These standards are effective from the financial year starting from 01.01.2011 and 01.01.2014. Application of these standards will be effective for the Government Ministries, Departments and Provincial Councils once these institutions implement accrual base accounting system.

However Application of standards are somewhat difficult in the absence of proper guidelines when those standards are put in place. Therefore it is very necessary to follow uniform practice in adopting these standards and making correct interpretation with regard to certain accounting terms given in the standards. This workshop has designed to clear doubts and give more attention in solving practical issues faced by accounting personnel who are involved in the preparation of financial statements.

### OBJECTIVES

At the end of the workshop participants will be able to

- Prepare uniform financial statements using accrual based accounting system
- Use uniform system of valuing assets, liabilities, revenue & expenses
- Use uniform system of valuing assets, liabilities, revenue & expenses Identify the correct approach during transitional provisions is implemented.

### CONTENTS

- Practical approach in applying SLPSAS
- preparation of financial statements using SLPSAS including cash flow statements and statement of changes in equity.
- Introduce suitable notes to clarifying financial statements.
- Identify essential information depending on the nature of business activity/ entity

### DURATION - Three Days

### FOR WHOM

Senior and middle level managers who are responsible for financial controls, produce financial statements and implement accrual accounting practices and usage of SLPSAS.

### MEDIUM - English

### METHODOLOGY

- Preparation of draft financial statements
- Q & A

### COST - Rs. 7,500 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 context and policy documents because it conveys an image of transparency and accountability.

Accountability has moved further beyond its book keeping origins it has two dimensions i.e Financial Aspects and the Performance Aspects. As such, Public Accountability goes beyond the financial disclosures on their revenue and expenditure more emphasize to transparency and accountability and held accountable for results of their activities and decisions to citizens.

## OBJECTIVES

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

- Increase the awareness concept of public accountability and its components
- Understand the accountability mechanism
- Understand the importance of public 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 1990s' 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 ON INTERNAL CONTROL AND INTERNAL 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 to

- 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 Internal Audit 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 & delegation of Authority (Functional & Financial)

## 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

Role of the Internal Auditor with regard to frauds malpractices misappropriations etc.

### 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 Guidelines.

## 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 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, Internal Auditors and Accountants

**MEDIUM** - English

**DURATION** - Five Days

**COST** - Rs. 14,000 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 been designed to enhance the capacity of internal and external auditors in assessing procurement

## 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, an analysis of the context of the contracting authority subject to audit, an 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
- Goals and outcome of achievements 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

Public Sector Financial Management Personnel

**MEDIUM** - English

**DURATION** - Two days

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

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

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

# SEMINAR ON COPA/COPE REVIEW

## 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**

- 01. Advanced Diploma In Procurement And Management Contract Administration (ADIPCA)**
- 02. Workshop On Procurement Policy And Planning (PP)**
- 03. Workshop On Bid Evaluation (BE)**
- 04. Workshop On Bidding Documents (BD)**
- 06. Workshop On Selection Of Consultants (SC)**
- 07. Workshop On Contract Administration (CA)**



**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 stage 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 influenced 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

- i . Advanced Certificate in Procurement Policy and Planning – ACPP
- ii. Advanced Certificate in Supply Chain Management - ACSCM
- iii. Advanced Certificate in Bidding Documents- ACBD
- iv. Advanced Certificate in Bid Evaluation - ACBE
- v. Advanced Certificate in Contract Administration - 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, conflict 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 am-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 specialized knowledge and skills in procurement management.

**MEDIUM** - English

## **COST**

**Per Module Rs. 25,000 per head**

**For Diploma course Rs. 100,000 per head**

# 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 doubts 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 Proposed 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 responsibilities 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
- Case Studies

## FOR WHOM

TEC/PC members and any other interested parties

**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/JICA
- 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 parties.

**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

## 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 Exercises

## FOR WHOM

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

## METHODOLOGY

- Presentations
- Case Studies

## FOR WHOM

Project officers and other officers who are interested in contract administration

**DURATION** - 2 days

**MEDIUM** - English

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

**PARTICIPANTS WHO SUCCESSFULLY COMPLETED PP, BE, BD, SC and CA WILL BE CONFERED AN ADVANVED CERTIFICATE IN PROCUREMENT MANAGEMENT (ACPM)**

## **ADDITIONAL OFFERINGS**

- 01. Seminar On Corporate Governance**
- 02. Workshop On Project Management**
- 03. Certificate In Disciplinary Inquiries**
- 04. Workshop On 'e Governance**
- 05. Workshop On Presentation Skills**
- 06. Awareness Seminar On Corporate Planning**
- 07. Awareness Seminar On Tax System In Sri Lanka**
- 08. Ms Office 2010, Ms Word, Ms Excel And Power Point Presentation**

**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 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 and 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 for International best practices

## 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 Presentations
- 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
2. Project managerial skills and organizational structures
3. Project management processes and Integration management
4. Core knowledge areas of project management
5. Facilitating knowledge areas of project management

## METHODOLOGY

- Presentations
- Case Studies

## FOR WHOM

Project Managers, Project Staff and other interested parties

**DURATION** - Five days

**MEDIUM** - English

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

# CERTIFICATE IN DISCIPLINARY INQUIRES

## 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 inquiries

## OBJECTIVES

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

- Understand the disciplinary procedure
- Conduct preliminary investigation and 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 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 appeal Procedure
- Define and explain disciplinary authorities

## METHODOLOGY

- Presentations
- Case studies
- Role play

## FOR WHOM

All interested parties

**MEDIUM** - English

**DURATION** - Five Days

**COST** - Rs. 15,000 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 Government.

## 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

## 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

At 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
- Eliminate stage fear when making presentation/lecturers

## 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
- Making a presentation memorable

## METHODOLOGY

- Presentation
- Role Play
- Video

**MEDIUM** - English

## FOR WHOM

Accountants and Auditors and other interested parties

**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 organizations running their business with an element of risk as well as profit.

In order to achieve the Goals & objectives business organization should be able to organize the resources consumed by the organization through formal or informal system of planning. Planning is a common technique used by any organization whether private or public depending on the nature of business whether manufacturing or 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
- Identify significant feature of corporate planning
- Make use of corporate planning to the private & public sector

- Understand the corporate planning model and components of corporate planning
- Identify scope and limitations of corporate planning
- Aware about SWOT analysis

## CONTENTS

Explain how to buildup statement of Vision , Mission , Goals & Objectives of the organization. Corporate planning modules. Relationship between the corporate planning & good governance. Discuss about the preparation of sector wise plans and comprehensive corporate plan for the organization. Preparation of action plan based on the activities of the organization. Practical application of SWOT and limitations.

## 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 SYSTEM IN SRI LANKA

The primary function of a tax system is to raise revenue for the government for its public expenditure.

In addition tax system focuses on certain functions such as ensure economic goals through taxation system, influence the allocation of resources, increase the level of savings and capital formation in required sectors, protect local industries from competition of the global market through the use of import duties, turnover taxes/VAT and Excise duties, stabilize national income, economizing foreign exchange.

Any tax system is driven on certain basic principles while achieving the targeted revenue in the national budget of the year. In performing so, Revenue statutes are needed for any country. The primary object of a revenue statute is the assessment and collection of tax. Revenue statutes in any country are always very complex. Any Revenue statute has following characteristics.

- Imposition of liability
- Ascertainment of income/ turnover/ supply, liable to tax
- Assessment and recovery of tax
- Sanctions for non-compliance
- Appeal procedures (Resolution and adjudication upon disputes) and so on.

## OBJECTIVE

At the end participants will be able to learn

- Sources of income,
- Ascertainment of profits and income from each source
- Ascertainment of taxable income and tax of a resident person, including a resident company

- Ascertainment of taxable income and tax payable in Sri Lanka of a non-resident person, in the case of any income arising or derived in Sri Lanka
- Ascertainment of taxable income and tax of any partnership or any unincorporated body
- Tax concessions available in such tax ascertainment
- Law and procedure applicable to tax returns, assessments, appeals, recovery actions.

## CONTENTS

Describe revenue legislature applicable and operate in Sri Lanka (Income Tax is legislated by the Inland Revenue Act No.10 of 2006) and the subsequent amendments thereto. Describe other legislature for each tax operated in Sri Lanka. They are Value Added Tax, Nation Building Tax, Economic service charge, Customs Duties and Excise Duties.

## To WHOM

Those who are interested to know about the tax system in Sri Lanka

## METHODOLOGY

- Presentations
- Q & A

**MEDIUM** - English

**DURATION** - Two days

**COST** - 5,000 per head

# MS OFFICE 2010 MS WORD, MS EXCEL & POWERPOINT PRESENTATION

## INTRODUCTION

Are you new to Microsoft Office 2010? Learn the basics of the 03 key office applications (Word, Excel & PowerPoint) in this intensive 05 day Basic Microsoft Office training workshop.

## Training Goal

Students participating in this class will gain basic knowledge of the primary Microsoft office applications and a strong foundation for future training and skills growth.

## COURSE CONTENT

MS Word Fundamentals of MS Word/Using the Application  
Insert special characters and symbols  
Edit contents/ Copying, Moving, Editing text  
Search and replace/Paragraph formatting /Alignment  
Document formatting/Apply automatic page numbering  
Insert, Delete a page break a document  
Inserting headers and footers  
Letters & Mail Merge/Tab settings  
Objects (Tables/ images, charts) Using charts/Graphs  
Prepare Outputs (Preparation)/Printing

## MS Excel Getting Started

- Cell & page formatting
- Formulas and Functions
- Macros & Modules
- Printing

## PowerPoint

- Effective Presentation Skills
- Overview of PowerPoint
- Creating Slide Shows
- Designing Slides
- Lines, Curves & Shapes
- Using Multimedia
- Tips & Tricks

**DURATION** - 5 Days

## FOR WHOM -

Management assistants, Secretaries and all other interested officers and those who have a basic knowledge in Computer Fundamentals

**MEDIUM** - Sinhala / English

**COST** - 15,000 per head

**ASSOCIATION OF PUBLIC FINANCE ACCOUNTANTS OF SRI LANKA**  
**Registration Form For (Individual Applicants)** :

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

I hereby apply to follow the above training programme and a cheque drawn in favour of “Association of Public Finance Accountants of Sri Lanka” A/C No. 72937259 and crossed A/C payee only is attached herewith (සිංහලෙන් වෙබ්පත් ලියවීමේ නම ශ්‍රී ලංකා රාජ්‍ය මූල්‍ය ගණකාධිකාරී ආයතනය විනුම් අංකය 72937259 ලෙස වේදිකය කළ 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: [apfas@casrilanka.com](mailto:apfas@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)

# ASSOCIATION OF PUBLIC FINANCE ACCOUNTANTS OF SRI LANKA

## Nomination Form (Group Applications)

1. Training Programme :

2. Date of the Programme :  Programme No.

6. Name of the Organization :

7. Official Address :

8. Contact No. :  Office:  Mobile:  Fax:

Name of the Participants with Initials	NIC No.	Designation

We hereby apply to follow the above training programme and a cheque drawn in favour of "Association of Public Finance Accountants of Sri Lanka" A/C No. 72937259 and crossed A/C payee only is attached herewith (සිංහලෙන් වෙබ්පත් ලියන්නේ නම් ශ්‍රී ලංකා රාජ්‍ය මුදල් ගණකාධිකාරී ආයතනයේ ගිණුම් අංකය 72937259 ලෙස වේදිනය කළ යුතුය)

Signature of the Group Leader: ..... 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.

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## REGISTRATION INFORMATION

1. The Association will communicate to all its members and the relevant public sector institutions through e-mails and by public notice as and when the programs are scheduled.
2. Applications for registration could be made by individuals or groups by submitting duly perfected application form. Specimen application forms for registration are attached.
3. These programs could also be conducted at the request of individuals, groups or by sponsoring organizations, provided sufficient number of participants are available. Such requests could be made by addressing a letter to the Secretary APFASL giving the following details
  - (a) Name of the Training Program to be conducted
  - (b) Preferable period for the program to be conducted
  - (c) Number of participants
  - (d) Preferred venue
  - (e) Any other relevant details

## RESOURCE PERSONS

### **Mr. V. KANAGASABAPATHY**

MPA (Harvard) FCA, FPFA, FCMA, FMAAT  
President APFASL & Chairman Public Sector Accounting  
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Advisor , Hotel Developers (Lanka) PLC,  
Former Director General, Public Enterprises

### **Mr. IVAN TISSERA**

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Course Consultant & Coordinator  
Former Additional Director General,  
Project Mgt. & Monitoring

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Secretary APFASL

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Senior Management Consultant  
National Institute of Business Management

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Auditing Standards Monitoring Board

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FPCS (UK) Chartered Valuation &  
Surveyor Senior Valuation Consultant,  
Former Chief Valuer

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DPFM, DSCM, BA, MA  
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Former AGM, CECB

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Former Deputy Auditor General

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Consultant , Chilaw Plantation LTD.  
Former Consultant , Public Accounts committee

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Member of the Board of APFASL and

Member of the Public Sector Accounting Standards Committee

Former Additional Director General, Dept. of Project Mgt. & Monitoring

**Mr. S.C. MAYADUNNE**

FCA, B.Com FCFA

Former Auditor General

**Mr. A.H. GAMAGE**

BA(Hons), LLB, MA(Manchester)

Former Secretary, Ministry of livestock and Rural Community  
Development

**Mr. THILAK DHARMARAJAH**

FCA, FPFA

Partner, Amarasekera & Co.

Council Member of CA Sri Lanka

**Mr. S. SWARNAJOTHI**

FCA, FPFA

Member of the Public Sector Accounting Standards Committee.

Former Auditor General

**Mr. A.M.A. CADER**

MBS., M.sc., PDE, PDB. PDIT(Lon), CIMA(UK), FGMA,AIFA(Lon),MAAT.

Deputy General Manager-

Corporate Advisory & Capital Markets

## **MANAGEMENT TEAM**

**Mr. V. Kanagasabapathy**

**Mr. K.L. Perera**

**Mr. Nimal Perera**

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

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

**President**

**Secretary**

**Administrative Officer**

**Programme Assistant.**

**Administrative Assistant**

**ASSOCIATION OF PUBLIC FINANCE ACCOUNTANTS OF SRI LANKA**

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