



**Part
2**

Workshop

WORKSHOP

Purpose

The materials included in this overview are to be used by the trainer to initiate a series of workshops on financial management. In other words, these materials are meant to serve as an introduction when several of the topics on financial management are to be covered during the same workshop series. On the other hand, these materials might be used by a trainer to supplement the content of a program devoted to just one topic. Either way, they are intended to get the training off to a successful start by helping participants get acquainted with each other, providing them with information on workshop content, and letting them experience the type of interaction to be used throughout the workshop series.

Contents

A brief description of each learning activity is shown below with an approximation of the amount of time required. If you wish to change the order, to omit something, or to add training material of your own, feel free to do so.

1.1 Warm-up Exercise: Getting Acquainted

Introductions to acquaint participants with each other and the trainer, let them know what will be expected of them, and help them to feel more comfortable in the learning environment. (15 - 60 minutes)

1.2 Exercise: Assessing Knowledge and Experience

Participants individually assess their level of knowledge and experience in relation to a list of financial management topics and compare results in small groups. (60 - 75 minutes)

1.3 Exercise: Identifying Financial Responsibilities

An alternative to the preceding exercise. Participants work in small groups to identify and compile lists of financial management responsibilities and rate the responsibilities on challenge and the need for training. (60 minutes)

1.1

Warm-up Exercise: GET ACQUAINTED

Time required:

15 - 60 minutes

Purpose

This exercise is to help participants get to know each other and the trainer, let them know what will be expected of them, and cause them to feel more comfortable in the learning environment.

Process

After welcoming remarks by the host agency representative and a short description of program objectives, scheduling and logistics, give a brief personal introduction and invite participants to get acquainted. This can be done in a number of ways.

Self-introductions

You might ask participants to say a few things about themselves such as their names, the local governments they represent, the number of years they have served as finance officers, and why they have chosen to take part in this workshop or workshop series.

Paired introductions

You might ask participants to pair up to get acquainted, to gather some personal/professional data on one another, and then, in turn, for each participant to introduce his or her partner to the group.

Small group mixer

You might have participants write on a card the name of the finance management area in which they would most like to be more skillful. Since many of the participants may not be aware of the topics to be covered by the training, you may have to make a list of them on newsprint or a blackboard before starting the exercise.

After participants have completed the task, ask them to get up and wander around the training room until they locate another participant with a similar need. After a few minutes, have participants who are interested in the same area of financial management to join together in small groups to discuss what they would like to know or be able to do better about that area. Ask for volunteers from the various groups to introduce their group's members and report on their group's results.

1.2

Exercise: ASSESSING KNOWLEDGE AND EXPERIENCE

Time required:

60 - 75 minutes

Purpose

This exercise is to help participants relate their own management experience to the various financial management topics included in the workshop series.

(Note: If participants have not read the essay that begins this handbook and are not familiar with the topics included in the series, you might substitute Exercise 1.3 for this one.)

Process

Using a questionnaire like the one shown on the next two pages, ask participants to provide some information about their own performance and the performance of their respective local government organizations in relation to various topics.

When participants have completed the task individually, ask them to share their responses in small groups. Suggest that a recorder in each small group make a list of the responses and tabulate them to identify the patterns (i.e., which topics are most often mentioned in response to items in the two boxes).

After about 30 minutes of small group discussion, reconvene the participants. Ask for a summary report from each small group. Encourage a discussion of similarities and differences in small group results.

Assessment of Manager/Organization Experience: A questionnaire

1.3 (cont.)

Instructions

Read the descriptions of functions performed by local government finance managers in *Table 1*. After you have

read each of the functions, fill in the information as requested in the boxes in *Tables 2* and *3*.

Table 1. Description of Financial Management Functions

<i>Accounting as a Management Tool</i>	Concentrates on the development and use of accounting systems as a primary tool for management decision making.
<i>Financial Policy Making</i>	Explores the nature of financial policy and how policies are formulated and used systematically by local governments to guide and direct their financial affairs.
<i>Financial Planning</i>	Examines in depth the process by which local governments anticipate their future financial needs using a variety of planning and forecasting methods
<i>Operating Budget</i>	Concentrates on the annual operating budget and its use as a primary financial planning and management tool as well as for estimating annual income and controlling expenditures.
<i>Capital Programming</i>	Examines the process of planning for the financing of future physical development needs to ensure that construction priorities and schedules are coordinated with the availability of needed financial resources.
<i>Debt Management</i>	Is concerned with the way local governments can direct and control the issuance and retirement of debt as provided by law and good professional practice.
<i>Cash Management</i>	Describes in detail how to provide the cash needed to finance current operations while obtaining an optimum return on investments of idle cash consistent with the law and council policy.
<i>Revenue Maximization</i>	Examines how to make productive use of available revenue sources and to plan improvements in the existing revenue structure consistent with the law and existing administrative practice.
<i>Cost Containment</i>	Details the methods used by local governments to hold down or reduce the cost of govern programs and services.
<i>Procurement</i>	Reviews in detail the lawful, efficient and ethical procurement of goods and services by a local government including a step-by-step tour of the public procurement cycle.
<i>Performance Measures</i>	Describes the use of performance measures to determine if and how well the intended purposes of local government are being achieved and how to set up a performance measurement system.
<i>Construction Cost Management</i>	Examines the process for planning and managing the cost of public works projects through the use of a five-phase cycle which stresses the importance of obtaining good value for money spent.
<i>Citizen Participation</i>	Provides a guide for local government officials in their efforts to involve citizens in a timely and constructive way in the development and implementation of public programs.
<i>Grants Management</i>	Offers advice for obtaining grants from outside funding sources and how grants of public funds can be used by a local government to achieve desired public objectives through other institutions.

1. With respect to my own management performance, I would rate the finance functions described in Table 1 as follows:

1.3 (cont.)

Table 2

<i>My Performance</i>	<i>Function</i>
The function in which I do the best is:	_____
The function in which I do the least well is:	_____
The function that is the most challenging for me is:	_____
The function that is the least challenging for me is:	_____
The three functions in which I want training the most are:	_____

2. With respect to my local government's performance, I would rate the finance functions described in Table 1 as follows:

Table 3

<i>My Local Government's Performance</i>	<i>Functions</i>
The three functions in which my local government does the best are:	_____

The three functions in which my local government does the least well are:	_____

1.3

Exercise: IDENTIFYING FINANCE RESPONSIBILITIES

Time required

60 minutes

Purpose

This exercise is to stimulate participating finance managers to identify and think about the finance functions performed by local self-governments.

(Note: you can use this exercise in place of the previous one when workshop participants have not read the preceding essay and are not familiar with the finance functions included in the workshop materials.)

Process

Divide participants into small groups of five to seven participants each. Give each group a copy of the worksheet shown on the next page and ask them to complete it following instructions and drawing on the experience of group members.

Give participants about 20 minutes to complete the worksheet. Bring participants back and ask for reports from each small group. Make a list of the functions reported by each group, eliminating duplication. Circle, in turn, the functions which small group members collectively rate as: (1) the most challenging; and, (2) the areas with the greatest need for training. Encourage a discussion of the implications of the outcome of this exercise for current and future emphasis in training finance managers.

Worksheet Financial Functions: Challenges and Training Needs

1.3 (cont.)

Instructions

In Column 1, on the left side of the worksheet, make a list of 10 important financial functions performed by the local governments represented by members of your small group. After completing the list, agree as a group on five of the functions on the list as the ones that are the most challenging for the local governments represented.

Indicate your group's choices by blackening the appropriate five blocks in Column 2. Then, agree as a group on five functions from the list as the ones in which training is needed the most by finance officers representing the local governments. Indicate your group's choices for training by blackening the appropriate five blocks in Column 3.

Column 1	Column 2	Column 3
Finance Functions	Most Challenging	Training Needed
1. _____	<input type="radio"/>	<input type="radio"/>
2. _____	<input type="radio"/>	<input type="radio"/>
3. _____	<input type="radio"/>	<input type="radio"/>
4. _____	<input type="radio"/>	<input type="radio"/>
5. _____	<input type="radio"/>	<input type="radio"/>
6. _____	<input type="radio"/>	<input type="radio"/>
7. _____	<input type="radio"/>	<input type="radio"/>
8. _____	<input type="radio"/>	<input type="radio"/>
9. _____	<input type="radio"/>	<input type="radio"/>
10. _____	<input type="radio"/>	<input type="radio"/>

