



SEMINAR ON PREVENTING AND MANAGING EXPENDITURE ARREARS
ATI, MAURITIUS
OCTOBER 7 – 11, 2024
PROGRAM (Draft)

Monday, October 7

8:45 a.m. – 9:15 a.m.		Registration of participants
9:15 a.m. – 9:30 a.m.		Administrative Briefing / Introduction of participants
9:30 a.m. – 9:45 a.m.		Opening remarks: AFS Director
9:45 a.m. - 10:15 a.m.		Photo Session and Coffee Break
10:15 a.m. – 11.15 a.m. Facilitator: AFS	L1	Setting the workshop: Overview of workshop objectives and organization; and introducing the main themes of the workshop
11:15 a.m. – 12.30p.m. Facilitator: AFS	L2	Expenditure arrears: Status of country practices - insights from the survey and desk study
12:30 p.m. – 1:30 p.m.		Lunch Break
1:30 p.m. - 2:30 p.m. Facilitator: AFS	L3	Understanding arrears: definition, typology and impact: Issues in defining arrears, different types of arrears and their implications, overview of the impact of arrears on countries
2:30 p.m. - 3:30 p.m. Facilitator: AFS	L4	Reporting on arrears: Significance and importance of regular reporting and monitoring, issues of consistency and coverage of data on arrears and importance of disclosure
3:30 p.m. – 3:45 p.m.		Coffee Break
3:45 p.m. – 5:00 p.m. Facilitator: AFS	GW1	Case Study (I): Understanding different dimensions of arrears – identification and linkages with the different stages of expenditure management. Participants working in groups discuss these issues and present findings.
6:00 p.m. - 7:00 p.m.		Welcome Cocktail, Hennessy Hotel

Tuesday, October 8

9:30 a.m. – 10:30 a.m. Botswana / Comoros	CP1	Country presentations: Defining arrears; coverage and frequency of reporting; and processes and controls that constrain or contribute to arrears.
10:30 a.m. – 11:00 a.m.		Coffee Break
11:00 a.m.- 12:00 p.m. Facilitator: AFS	L5	Formulating a credible and reliable budget: Issues relating to budget formulation and their impact and relationship with the arrears problem
12:00 p.m. – 1:00 p.m.		Lunch Break
1:00 p.m. - 2:00 p.m. Facilitator: AFS	L6	Establishing effective control of expenditure commitments: Focus on the budget release process, commitment controls and cash management and their implications for prevention and management of arrears
2:00 p.m. - 3:00 p.m. Madagascar / Seychelles	CP2	Country presentations: Defining arrears; coverage and frequency of reporting; and processes and controls that constrain or contribute to arrears.
3:00 p.m. – 3:30 p.m.		Coffee Break
3:30 p.m. – 4:30 p.m. Facilitator: AFS	L7	Improving the control environment through IFMIS: Role of IFMIS controls in expenditure processes and controls, and challenges associated with supporting effective commitment controls
4:30 p.m. – 5:00 p.m. Eswatini	CP3	Country presentations: Defining arrears; coverage and frequency of reporting; and processes and controls that constrain or contribute to arrears.

Wednesday, October 9

9:30 a.m. – 10:30 a.m. Facilitator: AFS	GW2	Case Study (II): Understanding the main causes of the expenditure arrears and way of assessing its full magnitude. Participants working in groups discuss these issues and present findings.
10:30 a.m. – 11:00 a.m.		Coffee Break

11.00 a.m. – 12.00 p.m. Facilitator: AFS	L8	Fiscal Risks: Assessment and reporting of fiscal risks
12:00 p.m. – 1:00 p.m.		Lunch Break
1.00 p.m. – 2:00 p.m. South Africa / Mauritius	CP4	Country presentations: Aspects of the PFM framework – legal provisions, budget formulation, expenditure controls, and financial reporting that impact on the level of arrears.
2.00 p.m. – 3.00 p.m. Facilitator: AFS	L9	Arrears clearance strategy: Importance of a comprehensible, transparent and credible arrears clearance strategy. International experience and good practices for liquidation of arrears
3:30 p.m. – 4:00 p.m.		Coffee Break
4:00 p.m. – 5:00 p.m. Mozambique / Namibia	CP5	Country presentations: Aspects of the PFM framework – legal provisions, budget formulation, expenditure controls, and financial reporting that impact on the level of arrears.

Thursday, October 10

9:30 a.m. – 10:30 a.m. Facilitator: IFM – ITD	L10	Controlling and preventing arrears: Session would draw on international experience and focus on controlling and preventing accumulation of new expenditure arrears
10:30 a.m. – 11:00 a.m.		Coffee Break
11:00 a.m.- 12:30 p.m. Zambia / Zimbabwe / Lesotho	CP6	Country presentations: Management and control of expenditure arrears, sequencing of improvements, constraints and challenges in clearing arrears.
12:30 p.m. – 1:30 p.m.		Lunch Break
1:30 p.m. – 3:00 p.m. Facilitator: AFS	GW3	Case Study (III): Importance of comprehensiveness of arrear reporting, basis for prioritization of arrear payments, and preventative measures against recurrence of arrears. Participants working in groups discuss these issues and present findings.
3:00 p.m. – 3:30 p.m.		Coffee Break
3:30 p.m. – 4:30 p.m. Facilitator: AFS	GW3 (cont.)	Case Study (III): Importance of comprehensiveness of arrear reporting, basis for prioritization of arrear payments, and preventative measures against recurrence of arrears. Participants working in groups discuss these issues and present findings.

Friday, October 11

9:30 a.m. - 10:30 a.m. Facilitator: AFS	L11	Wrap-up session: Lessons learnt and way forward
10.30 a.m.- 11.00 a.m.		Coffee Break
11:00 p.m. - 11:30 a.m. Facilitator: AFS	GW4	Workshop evaluation and feedback
11:30 p.m. - 11:45 a.m.		Closing Session: Director, AFS Presentation of Certificates
12:00 p.m. – 1:00 p.m.		Lunch Break