



# AVOIDING IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE (SALARY LEVELS 9 -16)

The purpose of this workshop is to empower public officials with skills required for managing government expenditure in order to prevent irregular, unauthorised and fruitless and wasteful expenditure.

## TARGET GROUP

The management of irregular, unauthorized, fruitless and wasteful expenditure workshop is pitched at the level of basic level. However, this intervention is for the officials:

- Chief financial officers (CFOs)
- Financial practitioners
- Management Accountants
- Supply chain management (SCM) practitioners
- Programme Managers/Responsibility managers/ Project managers
- Officials responsible for and supporting the implementation of service delivery programmes

## LEARNING OUTCOMES

Participants of this workshop should be able to demonstrate an understanding of the following:

- Be aware of the motivations for this workshop
- Understand the generic concepts and legislative framework for irregular expenditure (IE), unauthorised expenditure (UE) and fruitless and wasteful expenditure (F&WE)
- Understand the specific concepts and legislative framework for irregular expenditure (IE), unauthorised expenditure (UE) and fruitless and wasteful expenditure (F&WE)
- Apply the legislative framework for irregular expenditure (IE), unauthorised expenditure (UE) and fruitless and wasteful expenditure (F&WE) in reporting, investigating and accounting for IE, UE and F&WE

## **ACCREDITATION**

The course is non-credit bearing. After successful completion of the summative assessment, the learner will receive a Certificate of Successful Completion.

## **ASSESSMENT APPROACH**

There will be no formal assessment. However, class activities and presentations will be administered, and the facilitator will facilitate suggested answers to class activities and presentation.

## **DURATION**

This workshop will consist of a contact session of 2 consecutive days.