

Annex 1



ITU WORKSHOP ON ACCOUNTING AND FINANCIAL AUDIT FOR WESTERN AFRICA COUNTRIES

Banjul, The Gambia – 19 – 23 July 2004

PROVISIONAL AGENDA

Monday 19 July	Tuesday 20 July	Wednesday 21 July	Thursday 22 July	Friday 23 July
08h30-09h30 Registration 09h30-10h45 Opening Ceremony Appointment of the Chairperson 10h30-11h00 * Accounting Principles and Definitions	09h00-10h45 * Financial and Reporting Principles and Definitions	09h00-10h45 * Costing Elements and Methods of allocation	09h00-10h45 * Techniques for Auditing Balance Sheet Items	09h00-10h45 * Hands on Review of Financial Report and Regulatory Earnings Analysis
Coffee Break (10h45-11h10)				
11h10-12h30 * Review of Balance Sheet Elements	11h10 – 12h30 * Overview of Rate Base/ Rate of Return Regulation	11h10-12h30 * Unregulated and Affiliate Transactions	11h10-12h30 * Techniques for Auditing Revenues and Expenses	11h10-12h30 * Discussions Recommendations Training Evaluation
Lunch (12h30-14h00)				
Monday 19 July	Tuesday 20 July	Wednesday 21 July	Thursday 22 July	Friday 23 July
14h00-15h30 * Review of Income Statement Elements	14h00-15h30 * Alternative Methods of Earning and Rate Review	14h00-15h30 * Standardizing Chart of Accounts and Annual Reports	14h00-15h30 * Open Session for Questions and Answers and General Discussion	14h00-15h30 Closing Ceremony
Coffee Break (15h30-15h50)				
15h50-17h30 * Workshop : Hands on Exercise Reviewing Plant and Equipment Detail	15h50-17h30 * Workshop : Hands on Exercise Reviewing Footnotes for Relevant Information	15h50-17h30 * Workshop : Hands on Exercise of Creating a Standardized Annual Report Form	15h50-17h00 * Workshop : Hands on Exercise Looking at Revenues and Impacts Traffic Patterns can have on revenues and earnings	