Unidade de Implementação
da Lei de Enquadramento Orçamental

Training in SNC – AP

Ordinance N.º 128/2017, of April 5

Assignment of responsibility

Responsibility for the dissemination and implementation of the SNC-AP was committed, by Ordinance N.º 128/2017, of April 5, to UniLEO

This assignment was fulfilled through 39 modules of the SNC-AP in an e-learning system, representing several accounting areas, using the INA(1) platform

The modular structure and e-learning system were aproved by Finance Minister (order N.º 9101/2017) instruction

(1) Entity responsible for training in Public Administration

E-learning application process

Each public entity must register on the UniLEO website, using the S3CP(2) access credentials, up to six trainees

UniLEO will provide to the INA the elements of the trainees enrolled by each public entity (name, tax number, email)

The INA based on the elements provided by UniLEO will communicate to each trainee, using the email included in the enrollment elements, the credentials of access to the e-learning platform

(2) Central Accounting and Reporting System

Dissemination and implementation of the SNC-AP

	Module	Description	Oct	Nov	Jan	Feb	Mar	Apr	May
AVAILABLE	1	The Context and Objectives of Public Sector Accounting Reform							
	2	Conceptual Framework for Financial Accounting							
	3	Concepts for Budget Accounting							
	4	Budgetary virements							
	5	Revenue Budget Execution							
	6	Expenditure Budget Execution							
	7	Small Entities Accounting Framework							
	8	Property, Plant, and Equipment							
	9	Revenue from Exchange Transactions and Construction Contracts							
	10	Revenue from Non-Exchange Transactions							
	11	Basic Financial Instruments							
	12	Revenue and expenses with cash effects in the future periods							
	13	Treasury operations							
	14	Internal Control System							
	15	Inventories							
	16	Agriculture							
	17	Intangible Assets							
	18	Service Concession Arrangements: Grantor							
	19	Provisions, Contingent Liabilities and Contingent Assets							
	20	Preparation of the Initial Budget							
TO BE MADE AVAILABLE IN THE FUTURE	21	Impairment of Cash-Generating Assets							
	22	Impairment of Non-Cash-Generating Assets							
	23	The Effects of Changes in Foreign Exchange Rates							
	24	Employee Benefits							
	25	Joint Agreements							
	26	Elaboration of the Multiannual Investments Plan, Execution and Modifications							
	27	Leases							
	28	Investment Property							
	29	Borrowing Costs							
	30	Events after the Reporting Date							
	31	Year End Budgetary Accounting Procedures							
	32	Consolidation of Investments in Associates and Interests in Joint Ventures							
	33	Accounting for Investments in Controlled Entities							
	34	Entities budgetary reporting							
	35	Complex Financial Instruments							
	36	Separate and consolidated financial reporting (includes segment reporting)							
	37	Consolidated budgetary statements							
	38	Preparation and Analysis of Performance Indicators							
	39	Management Report							

After about 2 months of training it is possible to evaluate the training related to the first 2 sets of modules under 2 vectors:

1. **Expressed interest** (data reported to December 14):

   Number of **trainees enrolled** – over 8.500 (8.679)

   Number of **full participations** – over 55.500 (55.734)

- ✓ **The full participation** implies the fulfillment of 3 criteria:

  Vision on the platform of the two documentary resources

  Complete answer to multiple response questions

  Equal classification to or greater than 60% of the questionnaire

2. Evaluation of training by trainees in relation to:

- ✓ Training Plan **Methodology**
- ✓ Quality of the documentation (contents available) and the questionnaire (questions / answers), this point is evaluated through the following questions:
  - **Documentation** – "Globally classify the quality of the documentation of this module (clarity, systematization, content development as a result of the theme and objectives of the module)?"
  - **Questionnaire** – "In your opinion, the questions in this module helped you to systematize the knowledge and review the contents?"

Training Plan Methodology (Feedback of the trainees)

Evaluates attributes such as:

- Provision of structured resources in small modules;
- Each one learns according to his needs, at his own pace, at the place and time most convenient
- Self-training scheme/online setting
- It covers a high number of trainees at the same time

Quality of documentation and questionnaire

Satisfaction by Module? (Modules 1 to 13)

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Quality of documentation and questionnaire

Degree of satisfaction in the set of 13 initial modules

Many thanks you for your attention!