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ACCOUNTING AND FINANCE | AF-062

Public Financial Management and Programme Budgeting

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Course content

Why Attend

Governments and public bodies manage large resources on behalf of citizens and must show that money is spent legally, efficiently and on results that matter. Traditional line-item budgets focus on inputs, making it hard to see what public spending actually achieves.

This Public Financial Management and Programme Budgeting training course provides a comprehensive view of the public financial management cycle, from fiscal planning and budget preparation through execution, accounting, reporting and audit. Participants learn how programme and performance-based budgeting links allocations to objectives, outputs and outcomes.

Course Methodology

• The course combines expert briefings with comparative country examples, group exercises and practical workshops. Participants design a programme structure, develop performance indicators, prepare a programme budget submission and evaluate budget execution data, drawing throughout on the experience of their own institutions.

Course Objectives

• Describe the components and cycle of public financial management

• Explain the role of fiscal frameworks and medium-term expenditure planning

• Design programme structures with clear objectives, outputs, outcomes and indicators

• Prepare programme budgets that link funding to performance

• Strengthen budget execution through cash management, commitment control and internal control

• Understand public sector accounting, reporting and audit requirements

Target Audience

• Budget directors and budget analysts in ministries and agencies

• Finance officers in government and public bodies

• Planning and performance management officials

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• Public sector accountants and internal auditors

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Course outline

Detailed course outline

Day-by-day outline for Public Financial Management and Programme Budgeting.

Day 1 - The Public Financial Management System

- 09:00-09:39 | Objectives of Public Financial Management: Discipline, allocation and efficiency
- 09:39-10:18 | The Budget Cycle: Planning, preparation, approval, execution, reporting and audit
- 10:18-10:57 | Legal and Institutional Frameworks: Roles of finance ministries, agencies and legislatures
- 10:57-11:00 | Fiscal Policy and Fiscal Rules: Linking macroeconomics to the budget
- 11:00-11:30 | Coffee break
- 11:30-12:06 | Fiscal Policy and Fiscal Rules: Linking macroeconomics to the budget (continued)
- 12:06-12:44 | Transparency and Accountability: Budget documents and citizen access
- 12:44-13:22 | Assessing System Performance: Diagnostic frameworks and indicators
- 13:22-14:00 | Group Discussion: Strengths and weaknesses of participants' budget systems

Day 2 - Medium-Term Planning and Budget Preparation

- 09:00-09:34 | Medium-Term Fiscal Frameworks: Revenue and expenditure projections
- 09:34-10:08 | Medium-Term Expenditure Frameworks: Ceilings and strategic allocation
- 10:08-10:42 | Budget Calendar and Circulars: Organising the preparation process
- 10:42-11:00 | Baseline and New Spending: Distinguishing ongoing costs from new initiatives
- 11:00-11:30 | Coffee break
- 11:30-11:46 | Baseline and New Spending: Distinguishing ongoing costs from new initiatives (continued)
- 11:46-12:20 | Budget Negotiations: Reviewing submissions and making trade-offs
- 12:20-12:53 | Linking Strategy to Budget: National plans and sector strategies
- 12:53-14:00 | Practical Exercise: Preparing a medium-term budget ceiling proposal

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Day 3 - Programme and Performance Budgeting

- 09:00-09:30 | From Line Items to Programmes: Principles and benefits
- 09:30-10:30 | Designing Programme Structures: Programmes, sub-programmes and activities
- 10:30-11:00 | Results Chains: Inputs, activities, outputs and outcomes
- 11:00-11:30 | Coffee break
- 11:30-12:00 | Performance Indicators and Targets: Selecting meaningful measures
- 12:00-12:30 | Costing Programmes: Direct, shared and capital costs
- 12:30-13:00 | Using Performance Information: Budget decisions and accountability
- 13:00-14:00 | Workshop: Designing a programme budget for a public service

Day 4 - Budget Execution, Accounting and Control

- 09:00-09:34 | Budget Execution Controls: Appropriations, allotments and commitments
- 09:34-10:08 | Cash Management: Forecasting, treasury single accounts and liquidity
- 10:08-10:42 | Public Procurement and Payroll Controls: Major spending risks
- 10:42-11:00 | Public Sector Accounting: Cash and accrual bases
- 11:00-11:30 | Coffee break
- 11:30-11:46 | Public Sector Accounting: Cash and accrual bases (continued)
- 11:46-12:20 | In-Year and Annual Reporting: Formats and timeliness
- 12:20-12:53 | Internal and External Audit: Roles and follow-up of findings
- 12:53-14:00 | Case Study: Analysing budget execution data and identifying problems

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Day 5 - Fiscal Risk, Investment and Reform

- 09:00-09:27 | Fiscal Risks: Guarantees, state enterprises, partnerships and disasters
- 09:27-09:54 | Public Investment Management: Appraisal, selection and monitoring
- 09:54-10:48 | Financial Management Information Systems: Design and implementation
- 10:48-11:00 | Reform Strategy: Prioritising, sequencing and building capacity
- 11:00-11:30 | Coffee break
- 11:30-12:12 | Reform Strategy: Prioritising, sequencing and building capacity (continued)
- 12:12-12:39 | Managing Change in Public Finance Institutions
- 12:39-13:06 | Monitoring Reform Progress: Indicators and review mechanisms
- 13:06-14:00 | Final Exercise: Preparing a public financial management reform action plan

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Seminar dates

Available seminar dates

Live dates and pricing for Public Financial Management and Programme Budgeting generated from the course details page.

Date	Location	Format	Fee
7 - 11 December 2026	London	Classroom	**€2,915**
14 - 18 December 2026	Barcelona	Classroom	**€2,275**
21 - 25 December 2026	Frankfurt	Classroom	**€2,175**
4 - 8 January 2027	London	Classroom	**€2,915**
11 - 15 January 2027	Barcelona	Classroom	**€2,275**
18 - 22 January 2027	Frankfurt	Classroom	**€2,175**
25 - 29 January 2027	Kuala lumpur	Classroom	**€2,425**
8 - 12 February 2027	London	Classroom	**€2,915**
15 - 19 February 2027	Barcelona	Classroom	**€2,275**
22 - 26 February 2027	Frankfurt	Classroom	**€2,175**

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Seminar dates

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Date	Location	Format	Fee
1 - 5 February 2027	Madrid	Classroom	**€3,400**
15 - 19 March 2027	London	Classroom	**€2,915**
22 - 26 March 2027	Barcelona	Classroom	**€2,275**
1 - 5 March 2027	Frankfurt	Classroom	**€2,175**
8 - 12 March 2027	Munich	Classroom	**€2,425**
26 - 30 April 2027	London	Classroom	**€2,915**
5 - 9 April 2027	Barcelona	Classroom	**€2,275**
12 - 16 April 2027	Frankfurt	Classroom	**€2,175**
19 - 23 April 2027	Paris	Classroom	**€2,810**
3 - 7 May 2027	London	Classroom	**€2,915**

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Seminar dates

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Date	Location	Format	Fee
10 - 14 May 2027	Barcelona	Classroom	**€2,275**
17 - 21 May 2027	Frankfurt	Classroom	**€2,175**
24 - 28 May 2027	Rome	Classroom	**€2,830**
7 - 11 June 2027	London	Classroom	**€2,915**
14 - 18 June 2027	Barcelona	Classroom	**€2,275**
21 - 25 June 2027	Frankfurt	Classroom	**€2,175**
19 - 23 July 2027	London	Classroom	**€2,915**
26 - 30 July 2027	Barcelona	Classroom	**€2,275**
5 - 9 July 2027	Frankfurt	Classroom	**€2,175**
12 - 16 July 2027	Amsterdam	Classroom	**€3,215**

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Date	Location	Format	Fee
23 - 27 August 2027	London	Classroom	**€2,915**
2 - 6 August 2027	Barcelona	Classroom	**€2,275**
9 - 13 August 2027	Frankfurt	Classroom	**€2,175**
16 - 20 August 2027	Cape Town	Classroom	**€1,825**
6 - 10 September 2027	London	Classroom	**€2,915**
13 - 17 September 2027	Barcelona	Classroom	**€2,275**
20 - 24 September 2027	Frankfurt	Classroom	**€2,175**
11 - 15 October 2027	London	Classroom	**€2,915**
18 - 22 October 2027	Barcelona	Classroom	**€2,275**
25 - 29 October 2027	Frankfurt	Classroom	**€2,175**

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Seminar dates

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Date	Location	Format	Fee
4 - 8 October 2027	Geneva	Classroom	**€3,315**
15 - 19 November 2027	London	Classroom	**€2,915**
22 - 26 November 2027	Barcelona	Classroom	**€2,275**
1 - 5 November 2027	Frankfurt	Classroom	**€2,175**
8 - 12 November 2027	Istanbul	Classroom	**€2,825**
27 - 31 December 2027	London	Classroom	**€2,915**
6 - 10 December 2027	Barcelona	Classroom	**€2,275**
13 - 17 December 2027	Frankfurt	Classroom	**€2,175**
20 - 24 December 2027	Kuala lumpur	Classroom	**€2,425**
7 - 11 December 2026	Online / Live	Online / Live	**€1,625**

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Date	Location	Format	Fee
14 - 18 December 2026	Online / Live	Online / Live	**€1,625**
21 - 25 December 2026	Online / Live	Online / Live	**€1,625**
4 - 8 January 2027	Online / Live	Online / Live	**€1,625**
11 - 15 January 2027	Online / Live	Online / Live	**€1,625**
18 - 22 January 2027	Online / Live	Online / Live	**€1,625**
25 - 29 January 2027	Online / Live	Online / Live	**€1,625**
8 - 12 February 2027	Online / Live	Online / Live	**€1,625**
15 - 19 February 2027	Online / Live	Online / Live	**€1,625**
22 - 26 February 2027	Online / Live	Online / Live	**€1,625**
1 - 5 February 2027	Online / Live	Online / Live	**€1,625**

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Date	Location	Format	Fee
15 - 19 March 2027	Online / Live	Online / Live	**€1,625**
22 - 26 March 2027	Online / Live	Online / Live	**€1,625**
1 - 5 March 2027	Online / Live	Online / Live	**€1,625**
8 - 12 March 2027	Online / Live	Online / Live	**€1,625**
26 - 30 April 2027	Online / Live	Online / Live	**€1,625**
5 - 9 April 2027	Online / Live	Online / Live	**€1,625**
12 - 16 April 2027	Online / Live	Online / Live	**€1,625**
19 - 23 April 2027	Online / Live	Online / Live	**€1,625**
3 - 7 May 2027	Online / Live	Online / Live	**€1,625**
10 - 14 May 2027	Online / Live	Online / Live	**€1,625**

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Date	Location	Format	Fee
17 - 21 May 2027	Online / Live	Online / Live	**€1,625**
24 - 28 May 2027	Online / Live	Online / Live	**€1,625**
7 - 11 June 2027	Online / Live	Online / Live	**€1,625**
14 - 18 June 2027	Online / Live	Online / Live	**€1,625**
21 - 25 June 2027	Online / Live	Online / Live	**€1,625**
19 - 23 July 2027	Online / Live	Online / Live	**€1,625**
26 - 30 July 2027	Online / Live	Online / Live	**€1,625**
5 - 9 July 2027	Online / Live	Online / Live	**€1,625**
12 - 16 July 2027	Online / Live	Online / Live	**€1,625**
23 - 27 August 2027	Online / Live	Online / Live	**€1,625**

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Date	Location	Format	Fee
2 - 6 August 2027	Online / Live	Online / Live	**€1,625**
9 - 13 August 2027	Online / Live	Online / Live	**€1,625**
16 - 20 August 2027	Online / Live	Online / Live	**€1,625**
6 - 10 September 2027	Online / Live	Online / Live	**€1,625**
13 - 17 September 2027	Online / Live	Online / Live	**€1,625**
20 - 24 September 2027	Online / Live	Online / Live	**€1,625**
11 - 15 October 2027	Online / Live	Online / Live	**€1,625**
18 - 22 October 2027	Online / Live	Online / Live	**€1,625**
25 - 29 October 2027	Online / Live	Online / Live	**€1,625**
4 - 8 October 2027	Online / Live	Online / Live	**€1,625**

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Date	Location	Format	Fee
15 - 19 November 2027	Online / Live	Online / Live	**€1,625**
22 - 26 November 2027	Online / Live	Online / Live	**€1,625**
1 - 5 November 2027	Online / Live	Online / Live	**€1,625**
8 - 12 November 2027	Online / Live	Online / Live	**€1,625**
27 - 31 December 2027	Online / Live	Online / Live	**€1,625**
6 - 10 December 2027	Online / Live	Online / Live	**€1,625**
13 - 17 December 2027	Online / Live	Online / Live	**€1,625**
20 - 24 December 2027	Online / Live	Online / Live	**€1,625**