

FINANCE & ACCOUNTING | COURSE BROCHURE

Public Sector Financial Management and Budget Execution

5 days | Classroom training | English

SMART HORIZON

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Course content

Why attend

Effective public financial management ensures that public money is spent efficiently, transparently and for its intended purposes. This course covers the public budget cycle, programme and performance budgeting, budget execution and control, cash and commitment management, public sector accounting and reporting, and audit and accountability. Participants apply tools to case studies from government entities.

Public sector finance professionals are under pressure to deliver more with limited resources while maintaining accountability. This course strengthens your ability to plan, execute and report public budgets.

Professional Problems This Course Is Designed to Solve

• Difficulty translating subject knowledge into practical workplace decisions.
• Inconsistent approaches to the activities covered in the course outline.
• Lack of a structured plan for applying and reviewing new skills.

Course methodology

The course uses case studies of public entities, budget preparation exercises, execution monitoring workshops and reporting reviews.

Course objectives

By the end of this course, participants will be able to:
• Explain the public budget cycle and fiscal frameworks
• Prepare programme and performance-based budgets
• Control budget execution and commitments
• Manage public cash and treasury functions
• Understand public sector accounting and reporting standards
• Strengthen accountability, audit and transparency

Target audience

This course is suitable for:
• Government finance and budget officers
• Public sector accountants
• Ministry and agency managers
• Internal auditors in public entities
• Finance staff in state-owned enterprises



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Target competencies

Participants will develop competencies in:

- Public budgeting
- Performance budgeting
- Budget execution control
- Treasury management
- Public sector reporting
- Accountability

Course outline

Day 1: Public Financial Management

09:00–09:54	Principles of public financial management
09:54–10:48	Fiscal frameworks
10:48–11:00	The budget cycle
11:00–11:30	**Coffee break**
11:30–12:12	The budget cycle (continued)
12:12–13:06	Roles of institutions
13:06–14:00	Exercise: PFM assessment

Day 2: Budget Preparation

09:00–09:54	Line-item, programme and performance budgets
09:54–10:48	Medium-term expenditure frameworks
10:48–11:00	Costing programmes
11:00–11:30	**Coffee break**
11:30–12:12	Costing programmes (continued)
12:12–13:06	Performance indicators
13:06–14:00	Workshop: Preparing a programme budget



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Day 3: Budget Execution

09:00–09:54	Commitment control
09:54–10:48	Procurement and payment processes
10:48–11:00	Virements and supplementary budgets
11:00–11:30	**Coffee break**
11:30–12:12	Virements and supplementary budgets (continued)
12:12–13:06	Monitoring and variance reports
13:06–14:00	Case study: Budget overrun

Day 4: Treasury, Accounting and Reporting

09:00–09:54	Treasury single account and cash planning
09:54–10:48	Public sector accounting standards
10:48–11:00	Financial statements
11:00–11:30	**Coffee break**
11:30–12:12	Financial statements (continued)
12:12–13:06	Fiscal transparency
13:06–14:00	Exercise: Reviewing public financial statements

Day 5: Accountability and Audit

09:00–09:54	Internal control
09:54–10:48	Internal and external audit
10:48–11:00	Parliamentary and public oversight
11:00–11:30	**Coffee break**
11:30–12:12	Parliamentary and public oversight (continued)
12:12–13:06	Reform priorities
13:06–14:00	Capstone: PFM improvement plan

The timings provided are estimates and may vary depending on the number of participants and the discussions taking place during the



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sessions. They are indicative only and do not constitute a binding commitment.

Dates, venues and fees

Current published course plans. Fees are per participant in EUR, excluding unconfirmed taxes.

Venue	Start date	End date	Fee (EUR)
Singapore Confirmed dates	9 Nov 2026	13 Nov 2026	**€2,820.–**
Online Confirmed dates	9 Nov 2026	13 Nov 2026	**€1,250.–**
London Confirmed dates	23 Nov 2026	27 Nov 2026	**€2,450.–**
Online Confirmed dates	23 Nov 2026	27 Nov 2026	**€1,250.–**
Cape Town Confirmed dates	30 Nov 2026	4 Dec 2026	**€1,890.–**
Online Confirmed dates	30 Nov 2026	4 Dec 2026	**€1,250.–**
Dubai Confirmed dates	7 Dec 2026	11 Dec 2026	**€3,150.–**
Online Confirmed dates	7 Dec 2026	11 Dec 2026	**€1,250.–**



Course content

Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Frankfurt Confirmed dates	14 Dec 2026	18 Dec 2026	**€2,650.–**
Online Confirmed dates	14 Dec 2026	18 Dec 2026	**€1,250.–**
Kuala Lumpur Confirmed dates	11 Jan 2027	15 Jan 2027	**€1,450.–**
Online Confirmed dates	11 Jan 2027	15 Jan 2027	**€1,250.–**
Paris Confirmed dates	25 Jan 2027	29 Jan 2027	**€2,860.–**
Online Confirmed dates	25 Jan 2027	29 Jan 2027	**€1,250.–**
Istanbul Confirmed dates	8 Feb 2027	12 Feb 2027	**€2,650.–**
Online Confirmed dates	8 Feb 2027	12 Feb 2027	**€1,250.–**
Amsterdam Confirmed dates	22 Feb 2027	26 Feb 2027	**€2,540.–**



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Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Online Confirmed dates	22 Feb 2027	26 Feb 2027	**€1,250.-**
Cape Town Confirmed dates	1 Mar 2027	5 Mar 2027	**€1,890.-**
Online Confirmed dates	1 Mar 2027	5 Mar 2027	**€1,250.-**
Singapore Confirmed dates	8 Mar 2027	12 Mar 2027	**€2,820.-**
Online Confirmed dates	8 Mar 2027	12 Mar 2027	**€1,250.-**
London Confirmed dates	22 Mar 2027	26 Mar 2027	**€2,450.-**
Online Confirmed dates	22 Mar 2027	26 Mar 2027	**€1,250.-**
Dubai Confirmed dates	12 Apr 2027	16 Apr 2027	**€3,150.-**
Online Confirmed dates	12 Apr 2027	16 Apr 2027	**€1,250.-**



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Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Frankfurt Confirmed dates	26 Apr 2027	30 Apr 2027	**€2,650.-**
Online Confirmed dates	26 Apr 2027	30 Apr 2027	**€1,250.-**
Rome Confirmed dates	3 May 2027	7 May 2027	**€2,450.-**
Online Confirmed dates	3 May 2027	7 May 2027	**€1,250.-**
Kuala Lumpur Confirmed dates	10 May 2027	14 May 2027	**€1,450.-**
Online Confirmed dates	10 May 2027	14 May 2027	**€1,250.-**
Paris Confirmed dates	24 May 2027	28 May 2027	**€2,860.-**
Online Confirmed dates	24 May 2027	28 May 2027	**€1,250.-**
Istanbul Confirmed dates	14 Jun 2027	18 Jun 2027	**€2,650.-**



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Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Online Confirmed dates	14 Jun 2027	18 Jun 2027	**€1,250.-**
Amsterdam Confirmed dates	21 Jun 2027	25 Jun 2027	**€2,540.-**
Online Confirmed dates	21 Jun 2027	25 Jun 2027	**€1,250.-**
Vienna Confirmed dates	28 Jun 2027	2 Jul 2027	**€2,940.-**
Online Confirmed dates	28 Jun 2027	2 Jul 2027	**€1,250.-**
Singapore Confirmed dates	12 Jul 2027	16 Jul 2027	**€2,820.-**
Online Confirmed dates	12 Jul 2027	16 Jul 2027	**€1,250.-**
London Confirmed dates	26 Jul 2027	30 Jul 2027	**€2,450.-**
Online Confirmed dates	26 Jul 2027	30 Jul 2027	**€1,250.-**



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Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Dubai Confirmed dates	9 Aug 2027	13 Aug 2027	**€3,150.-**
Online Confirmed dates	9 Aug 2027	13 Aug 2027	**€1,250.-**
Frankfurt Confirmed dates	23 Aug 2027	27 Aug 2027	**€2,650.-**
Online Confirmed dates	23 Aug 2027	27 Aug 2027	**€1,250.-**
Barcelona Confirmed dates	30 Aug 2027	3 Sept 2027	**€2,840.-**
Online Confirmed dates	30 Aug 2027	3 Sept 2027	**€1,250.-**
Kuala Lumpur Confirmed dates	13 Sept 2027	17 Sept 2027	**€1,450.-**
Online Confirmed dates	13 Sept 2027	17 Sept 2027	**€1,250.-**
Paris Confirmed dates	20 Sept 2027	24 Sept 2027	**€2,860.-**



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Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Online Confirmed dates	20 Sept 2027	24 Sept 2027	**€1,250.-**
Istanbul Confirmed dates	11 Oct 2027	15 Oct 2027	**€2,650.-**
Online Confirmed dates	11 Oct 2027	15 Oct 2027	**€1,250.-**
Amsterdam Confirmed dates	25 Oct 2027	29 Oct 2027	**€2,540.-**
Online Confirmed dates	25 Oct 2027	29 Oct 2027	**€1,250.-**
Rome Confirmed dates	1 Nov 2027	5 Nov 2027	**€2,450.-**
Online Confirmed dates	1 Nov 2027	5 Nov 2027	**€1,250.-**
Singapore Confirmed dates	8 Nov 2027	12 Nov 2027	**€2,820.-**
Online Confirmed dates	8 Nov 2027	12 Nov 2027	**€1,250.-**



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Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
London Confirmed dates	22 Nov 2027	26 Nov 2027	**€2,450.–**
Online Confirmed dates	22 Nov 2027	26 Nov 2027	**€1,250.–**
Dubai Confirmed dates	6 Dec 2027	10 Dec 2027	**€3,150.–**
Online Confirmed dates	6 Dec 2027	10 Dec 2027	**€1,250.–**
Frankfurt Confirmed dates	13 Dec 2027	17 Dec 2027	**€2,650.–**
Online Confirmed dates	13 Dec 2027	17 Dec 2027	**€1,250.–**



Course content

Plan your next step

Dates, availability, exact venue, taxes, inclusions and payment terms require written confirmation. This brochure is not a quotation, registration, booking confirmation or visa invitation. Participants receive a Smart Horizon certificate of attendance; programmes are not externally accredited and do not award a professional qualification or designation. Confirm arrangements before booking travel.

For group or in-house training, contact our learning team to discuss your objectives and delivery arrangements.

Contact Smart Horizon

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View the latest course details online