MERCURY

Public Financial Management & Budget Control

8 – 12 March 2027
Washington DC (USA)



Dubai - UAE: +971 4 450 5697
Istanbul - Türkiye: +90 539 599 1206
Amman - Jordan: +962 79 712 3347

Public Financial Management & Budget Control

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Introduction

The Public Financial Management & Budget Control course provides professionals with an understanding of how to manage public resources, ensure financial governance, and oversee budgets effectively. It explores the principles, processes, and practices for improving government financial performance and strengthening accountability. Participants will examine budget planning, expenditure control, financial reporting, and resource allocation approaches used in public sector organizations. The program focuses on developing the ability to analyze financial decisions, manage public funds efficiently, and support sustainable fiscal policies. It highlights modern approaches to public finance management, transparency, and performance-based budgeting. Participants will enhance financial control systems and contribute to effective public financial administration.

Targeted Groups

This Public Financial Management & Budget Control training targets professionals seeking knowledge and skills:

- Government finance officers manage public financial operations.
- Budget analysts are responsible for financial planning activities.
- Public sector managers oversee resource allocation decisions.
- Accountants involved in government financial reporting.
- Auditors reviewing public expenditure systems.
- Policy professionals supporting fiscal management initiatives.
- Finance specialists are improving budget control practices.
- Department leaders manage institutional financial performance.

Course Objectives

Participants will achieve the following objectives by completing the Public Financial Management & Budget Control course:

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- Understand the foundations of public financial management systems and principles.
- Analyze government budgeting processes and financial planning frameworks.
- Develop knowledge of public expenditure management and fiscal control methods.
- Evaluate budget preparation techniques for effective resource allocation.
- Apply financial monitoring approaches to improve government performance.
- Understand the role of transparency and accountability in public finance.
- Interpret financial reports used in public sector decision-making.
- Identify methods to control government spending and reduce financial risks.
- Examine performance-based budgeting approaches and their benefits.
- Improve skills in financial forecasting and budget evaluation.
- Understand the internal control mechanisms that support public financial governance.
- Analyze challenges affecting public financial management effectiveness.
- Enhance decision-making abilities through structured financial analysis.
- Apply best practices for sustainable public resource management.

Targeted Competencies

Participants will gain the following competencies during the Public Financial Management & Budget Control program:

- Ability to understand public financial management frameworks.
- Skills in preparing and controlling government budgets.
- Capability to analyze public expenditure patterns.
- Knowledge of financial governance and accountability principles.
- Ability to evaluate budget performance indicators.
- Skills in improving financial control procedures.
- Competence in managing public sector financial risks.
- Ability to support transparent financial decision-making.
- Understanding of fiscal policies and resource optimization.
- Capability to interpret government financial reports.

Studying Scenarios

In this Public Financial Management & Budget Control training, participants develop skills through the following scenarios:

- Reviewing government budget allocation cases to identify financial priorities and improve resource distribution decisions.
- Analyzing public expenditure challenges to develop stronger spending control approaches.
- Evaluating financial reports to understand performance gaps and accountability requirements.
- Examining budget variance situations to improve monitoring and corrective actions.
- Studying fiscal management examples to strengthen public financial planning practices.

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Course Content

Unit 1: Fundamentals of Public Financial Management

- Understanding the concept and importance of public financial management in government institutions.
- Exploring the role of financial management in achieving public sector objectives.
- Examining the relationship between public finance, economic development, and government services.
- Understanding the principles of transparency, accountability, and responsible financial governance.
- Identifying the main components of public financial management systems and structures.
- Exploring the responsibilities of finance departments in public organizations.
- Understanding the importance of effective financial controls in managing public resources.

Unit 2: Public Budget Planning and Preparation

- Understanding the budgeting cycle and its importance in government financial operations.
- Exploring different approaches to public budgeting and financial planning.
- Examining methods used for preparing annual government budgets.
- Understanding the role of strategic objectives in budget development.
- Learning how financial priorities influence public resource allocation decisions.
- Exploring forecasting methods used in public budget planning processes.
- Understanding the importance of accurate revenue and expenditure estimation.
- Examining the relationship between policy planning and budget formulation.

Unit 3: Budget Control and Expenditure Management

- Understanding the principles of effective budget control systems.
- Exploring techniques for monitoring government spending and financial performance.
- Examining methods for controlling public expenditure and improving efficiency.
- Understanding budget variance analysis and corrective management actions.
- Learning approaches for managing financial commitments and obligations.
- Exploring internal control mechanisms supporting expenditure management.
- Understanding the role of financial procedures in preventing misuse of public funds.
- Examining strategies for improving cost efficiency in public sector operations.

Unit 4: Financial Reporting, Monitoring, and Performance Evaluation

- Understanding the purpose of public sector financial reporting systems.
- Exploring financial statements used in government organizations.
- Examining methods for analyzing financial performance information.
- Understanding the role of reporting accuracy in public accountability.
- Learning approaches for monitoring budget implementation progress.
- Exploring performance-based budgeting concepts and applications.
- Understanding key financial indicators used for public sector evaluation.
- Examining methods for improving financial decision-making through data analysis.

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Unit 5: Advanced Public Finance Governance and Control Strategies

- Understanding modern approaches to strengthening public financial management systems.
- Exploring strategies for improving fiscal discipline and financial sustainability.
- Examining risk management practices in public financial operations.
- Understanding the role of governance frameworks in improving financial control.
- Learning methods for enhancing institutional financial accountability.
- Exploring the impacts of digital transformation on public finance processes.
- Understanding approaches for improving efficiency in government financial management.
- Examining future trends in public budgeting and financial governance.

Final Insights & Key Takeaways

The course provides essential knowledge for improving government financial efficiency, accountability, and strategic resource management. Participants will develop the ability to apply effective budgeting, expenditure control, and financial governance practices in public-sector environments.