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A Strategic Approach for Public Sector Financial Planning, Budgeting and Expenditure Management

Course Overview

The **"Strategic PFM Excellence for Africa"** program is a 5-day intensive course that addresses the full fiscal cycle: from strategic planning and resource forecasting to rigorous expenditure control. In many African contexts, a "disconnect" exists between what is planned and what is actually spent. This course provides senior officials with the tools to bridge that gap using **Medium-Term Expenditure Frameworks (MTEF)**, **Program-Based Budgeting (PBB)**, and data-driven expenditure tracking to ensure that every unit of currency contributes to national development.

Program Objectives

By the end of this program, participants will be able to:

- **Align** institutional budgets with National Development Plans and the Sustainable Development Goals (SDGs).
- **Master** the MTEF process to ensure multi-year fiscal discipline and predictability.
- **Transition** from traditional budgeting to Program-Based Budgeting (PBB) that focuses on outcomes rather than inputs.
- **Strengthen** expenditure management systems to prevent arrears, waste, and unauthorized spending.
- **Interpret** financial data for strategic decision-making and improved audit outcomes.

Course Coverage (Modules)

Day 1: The Strategic Planning & Budgeting Link

- **Macro-Fiscal Forecasting:** Predicting revenue and managing fiscal risks in volatile African economies.
- **The "Golden Thread":** Linking the National Vision to Sector Strategies and Annual Budgets.
- **The MTEF Process:** Developing a three-year rolling expenditure framework.

Day 2: Advanced Budgeting Methodologies

- **Program-Based Budgeting (PBB):** Structuring budgets around objectives, outputs, and performance indicators.
- **Zero-Based Budgeting (ZBB):** Justifying all expenses for each new period to eliminate systemic waste.
- **Gender and Climate-Responsive Budgeting:** Integrating social and environmental priorities into the fiscal plan.

Day 3: Expenditure Management & Control

- **The Commitment Control System:** Preventing the accumulation of arrears and unverified debt.
- **Cash Flow Management:** Ensuring funds are available when needed for project implementation.
- **Integrated Financial Management Information Systems (IFMIS):** Leveraging technology for real-time expenditure tracking and transparency.

Day 4: Value for Money (VfM) & Procurement Integration

- **Strategic Procurement Planning:** Ensuring the procurement plan is fully funded and aligned with the budget.
- **The 3Es Framework:** Measuring Economy, Efficiency, and Effectiveness in public spending.
- **Curbing Leakage:** Internal controls and "red flag" identification in the payment cycle.

Day 5: Performance Reporting & Audit Readiness

- **Financial Reporting:** Moving beyond compliance to "Performance Reporting."
- **Oversight and Accountability:** Working effectively with the Legislature, Internal Audit, and the Supreme Audit Institution (e.g., CAG).
- **Action Planning:** Developing a "Fiscal Improvement Plan" for the participant's home institution.

Target Participants

- **Permanent Secretaries** and Accounting Officers.
- **Directors of Policy, Planning, and Research** (DPPRs).
- **Directors of Finance and Accounts** (DFAs).
- **Budget Officers and Economists** in Ministries of Finance and Sector Ministries.
- **Regional and Local Government Administrators** responsible for decentralized budgets.

Expected Outputs

Participants will graduate with a **"Fiscal Strategy Portfolio"** containing:

- **A Draft Program-Based Budget (PBB) Template:** Specifically customized for one of their department's core mandates.
- **A 3-Year MTEF Roadmap:** A high-level projection of resource needs and expected outcomes for a priority project.
- **An Expenditure Risk Matrix:** A diagnostic tool identifying potential areas of waste or leakage in their current payment processes.
- **A Budget-Performance Dashboard:** A visual mock-up for tracking departmental spending against physical progress on the ground

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