Public Expenditure Management: Strategies for Efficiency

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Bangkok (Thailand)

UK Traininig
PARTNER



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Why This Course

Public expenditure management is essential for ensuring that government resources are planned, allocated, spent, monitored, and evaluated in a way that supports policy priorities and public value. Strong expenditure management helps governments improve service delivery, maintain fiscal discipline, strengthen accountability, and use public funds more efficiently.

In the public sector, spending decisions are not only financial decisions. They reflect national priorities, institutional responsibilities, legal requirements, citizen expectations, and long-term development goals. When expenditure systems are weak, governments may face budget overruns, poor resource allocation, delayed implementation, limited transparency, and reduced public trust.

This intensive 1-week course equips participants with advanced skills in public expenditure management. Through practical frameworks, budgeting exercises, expenditure control tools, fiscal accountability discussions, and reform case studies, participants will learn how to improve budgeting processes, strengthen expenditure control, enhance transparency, and align public spending with policy objectives.

What You'll Learn and Practice

By joining this program, you will:

- Understand the key principles and processes of public expenditure management.
- Explore the role of public financial management in government performance.
- Understand budget cycles, classifications, and legal frameworks.
- Apply methods of budget preparation and formulation.
- Align budgets with strategic plans and policy objectives.
- Use medium-term expenditure frameworks to improve planning.
- Strengthen expenditure management, cash management, and treasury operations.
- Apply commitment control systems to prevent overspending.
- Understand internal control, audit mechanisms, procurement, and contract management.
- Analyze fiscal policy implications and accountability requirements.
- Apply performance-based budgeting and outcome measurement.
- Improve financial reporting, transparency, and public spending accountability.
- Use expenditure review techniques and public expenditure tracking tools.
- Develop strategies for implementing public expenditure management reforms.



The Program Flow

Day 1: Foundations of Public Expenditure Management

- Introduction to public financial management.
- Understanding the role of expenditure management in public sector performance.
- Principles and objectives of public expenditure.
- Budget cycle and classifications.
- Operating, capital, program, economic, functional, and administrative classifications.
- Legal and institutional framework.
- Practical exercise: Mapping the public expenditure cycle and key institutional responsibilities.

Day 2: Budget Preparation and Formulation

- Methods of budget preparation.
- Incremental, program-based, performance-based, and zero-based budgeting approaches.
- Strategic planning and policy alignment.
- Translating policy priorities into budget allocations.
- Stakeholder engagement in budgeting.
- Medium-term expenditure frameworks.
- Workshop: Preparing a budget formulation approach aligned with policy objectives.

Day 3: Expenditure Management and Control

- Cash management and treasury operations.
- Managing cash flow, payment schedules, and liquidity in public finance.
- Commitment control systems.
- Preventing arrears, overspending, and unauthorized commitments.
- Internal control and audit mechanisms.
- Procurement and contract management.
- Practical exercise: Designing expenditure control measures for a public sector program.

Day 4: Fiscal Discipline and Accountability

- Fiscal rules and sustainability.
- Managing expenditure within fiscal limits and policy priorities.
- Performance-based budgeting.
- Linking spending with outputs, outcomes, and service delivery results.
- Financial reporting and transparency.
- Role of supreme audit institutions.
- Workshop: Developing accountability and transparency measures for public spending.



Day 5: Evaluation and Reform

- Expenditure review techniques.
- Reviewing efficiency, effectiveness, relevance, and value for money.
- Measuring budget performance and outcomes.
- Public expenditure tracking surveys.
- Identifying leakages, delays, and implementation gaps.
- Implementing public expenditure management reforms.
- Final activity: Developing a public expenditure improvement and reform action plan.

Individual Impact

- Strengthen your understanding of public expenditure management principles and processes.
- Improve your ability to prepare, execute, monitor, and evaluate public budgets.
- Build practical skills in expenditure control, fiscal discipline, and accountability.
- Enhance your understanding of performance-based budgeting and outcome measurement.
- Gain tools for improving transparency and public spending effectiveness.
- Develop stronger capability to support public financial management reforms.

Work Impact

- Improve efficiency and accountability in government spending.
- Strengthen alignment between public expenditures and policy objectives.
- Improve budget preparation, execution, and performance evaluation.
- Reduce risks of overspending, arrears, weak controls, and poor resource allocation.
- Enhance transparency and stakeholder confidence in public financial management.
- Support better service delivery through more disciplined and results-focused expenditure systems.

Training Methodology

This program uses a practical and public sector-focused approach to help participants apply expenditure management tools to real government financial management challenges. Learning methods include:

- Interactive discussions and guided facilitation.
- Public expenditure management case studies.
- Budget cycle and classification exercises.
- Budget preparation and policy alignment workshops.
- Cash management and commitment control scenarios.
- Internal control, audit, procurement, and contract management discussions.
- Performance-based budgeting and accountability exercises.
- Expenditure review and reform action planning.



Beyond the Course

Upon completion, participants will be prepared to manage and improve public expenditure systems with greater confidence, structure, and accountability. They will return ready to:

- Design and implement effective budgeting processes.
- Strengthen fiscal discipline and expenditure control.
- Improve transparency and accountability in public spending.
- Align public expenditures with policy goals and outcomes.
- Evaluate expenditure performance and identify improvement opportunities.
- Support public expenditure management reforms that enhance efficiency, trust, and public value.

