



Advanced Public Sector Budget Formulation and Execution Course

15 – 19 February 2027
Lisbon



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Overview

Advanced Public Sector Budget Formulation and Execution Course is a one-week advanced course for budget directors, analysts, finance managers, program managers, expenditure-control officers, and performance-reporting professionals, who leave with a Public Budget Management Pack. Participants apply public sector budget formulation through a medium-term fiscal framework, expenditure ceiling allocation, policy costing, performance budgeting, execution controls, forecasting, and a fiscal risk register. The course connects fiscal choices to controlled implementation and corrective action. Agile Leaders Training Center develops public-sector budget management capability.

Who Should Attend

- Teams responsible for setting fiscal objectives, aggregate limits, and medium-term ceilings
- Teams responsible for baseline estimates, policy costing, and budget submissions
- Teams responsible for program structures, performance information, and resource allocation
- Teams responsible for appropriations, commitments, expenditure control, and cash releases
- Teams responsible for execution monitoring, forecasting, fiscal risks, and corrective action

The course assumes participants already prepare, challenge, execute, or monitor public budgets, and it leaves introductory bookkeeping and financial-statement preparation outside its scope.

Departments and Industries

The course supports departments and industries that formulate, authorize, execute, monitor, or evaluate public budgets.



- Finance ministries, treasuries, budget offices, and central planning functions
- Public agencies, municipalities, utilities, and service-delivery entities
- Healthcare, education, infrastructure, and social-service organizations
- Transport, energy, water, and capital-investment authorities
- Internal control, performance, evaluation, and public-finance reform teams

Learning Objectives

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

- Build fiscal objectives, baselines, multiyear projections, and expenditure ceilings
- Apply policy-costing, program-budgeting, and capital-prioritization methods
- Analyze appropriations, commitments, payments, and in-year adjustments
- Use execution dashboards, cash forecasts, and outturn forecasts
- Evaluate performance information, spending choices, and fiscal risks
- Build a Public Budget Management Pack



Course Agenda

Day 1: Fiscal Strategy and Budget Architecture

- Fiscal Objective and Constraint Map
- Medium-Term Fiscal Framework Design Canvas
- Revenue and Expenditure Baseline Method
- Aggregate Expenditure Ceiling Allocation Sheet
- Budget Calendar and Decision-Gate Map

Day 2: Policy Costing and Resource Allocation

- New Policy Costing Template
- Program Structure and Responsibility Map
- Performance Objective and Indicator Matrix
- Capital Project Prioritization Scorecard
- Budget Challenge and Trade-Off Record



Day 3: Authorization and Expenditure Control

- Appropriation and Allotment Control Map
- Commitment Control and Funds Reservation Register
- Procurement-to-Payment Control Chain
- In-Year Budget Adjustment Decision Matrix
- Cash Requirement and Release Forecast

Day 4: Monitoring, Forecasting and Fiscal Risk

- Budget Execution Dashboard
- Revenue and Expenditure Variance Tree
- Year-End Outturn Forecast Model
- Fiscal Risk Register and Scenario Matrix
- Spending Review and Corrective-Action Plan

Day 5: Public Budget Management Practice

- Exercise: Set Medium-Term Ceilings
- Exercise: Cost and Challenge a Policy Proposal
- Exercise: Diagnose an Execution Variance
- Exercise: Respond to a Fiscal-Risk Scenario
- Capstone Exercise: Public Budget Management Pack

Practical Exercises

The course uses suggested activities that connect formulation choices, execution evidence, and management action.

- Suggested activity: allocate expenditure ceilings across healthcare and infrastructure priorities
- Suggested activity: cost and challenge a service-delivery policy proposal
- Suggested activity: diagnose commitment, payment, and cash-release variances
- Suggested activity: present an outturn forecast, fiscal-risk response, and corrective-action plan

FAQs

Who suits advanced public sector budget formulation and execution training?

Budget, finance, program, expenditure-control, and performance professionals suit the training. The course assumes practical responsibility for preparing, challenging, executing, or monitoring public budgets.

How does public sector budget formulation differ from public sector financial reporting?

Public sector budget formulation sets fiscal objectives, ceilings, allocations, and spending plans, while public sector financial reporting presents transactions, balances, statements, and disclosures after accounting recognition.

What is a medium-term fiscal framework in public budgeting?

A medium-term fiscal framework connects fiscal objectives with multiyear revenue, expenditure, balance, and risk projections. It provides parameters for annual budget preparation and expenditure ceilings.

How does performance budgeting support resource allocation?

Performance budgeting uses objectives, indicators, evaluations, and spending evidence to inform allocation and accountability. It supports structured challenge without replacing fiscal constraints or management judgment.



Why are commitment controls important in budget execution?

Commitment controls reserve available authority before obligations become payments. They help prevent commitments from exceeding appropriations, allotments, or cash plans and make emerging execution pressures visible.

Conclusion

Participants take back a Public Budget Management Pack containing fiscal parameters, baselines, ceilings, costings, allocation records, control maps, forecasts, and risk responses. The pack creates a traceable route from fiscal choices to execution decisions. Teams can use it to challenge proposals, monitor delivery, and coordinate corrective action.