QUEST
Professional Center

PROFESSIONAL TRAINING COURSE

Course No. 1627

Government Budgeting & Public Expenditure Management Training Course

PUBLIC FINANCE, TAXATION & FISCAL POLICY
GOVERNMENT & PUBLIC SECTOR

DURATION
5 Days

DELIVERY
Classroom

Course Overview

Government Budgeting & Public Expenditure Management Training Course is a practical and advanced professional program designed to strengthen the capabilities required to prepare, execute, monitor, and improve government budgets and public expenditure. The course provides participants with a structured understanding of the government budgeting cycle, from fiscal planning and resource allocation through budget execution, expenditure control, performance monitoring, and financial reporting. It is designed to support Ministries of Finance, government entities, public-sector organizations, and institutions responsible for managing public resources.

The program places strong emphasis on practical budget preparation and expenditure planning. Participants will learn how to analyze historical financial information, develop realistic revenue and expenditure estimates, establish budget assumptions, prioritize funding requirements, and connect financial allocations with organizational objectives, government programs, and strategic priorities. Particular attention is given to operating and capital expenditure, resource constraints, and the practical challenges involved in translating plans into executable budgets.

Public Expenditure Management is addressed as an essential component of sound public financial management. Participants will examine expenditure planning, commitment management, budget execution, spending controls, cash requirements, procurement-related expenditure, and monitoring of budget utilization. The course also provides practical approaches for identifying under-spending, over-spending, inefficient resource allocation, and weaknesses in expenditure control.

A major component of the course focuses on budget performance, variance analysis, and decision support. Participants will learn how to compare approved budgets with actual results, identify the causes of financial deviations, evaluate expenditure efficiency, and develop corrective actions. Through practical exercises, workshops, and realistic government budgeting scenarios, participants will develop the ability to prepare budget models, analyze expenditure data, interpret financial performance, and communicate recommendations to senior management and decision makers.

Objectives

- Analyze the principles of government budgeting and their relationship with public financial management and fiscal policy.
- Apply the major stages of the government budgeting cycle from planning and estimation through

execution, monitoring, and evaluation.

- Develop realistic revenue and expenditure estimates using available financial, economic, and operational information.
- Evaluate government spending priorities and align budget allocations with strategic objectives, programs, and projects.
- Analyze government expenditure classifications and assess their implications for financial planning and expenditure control.
- Apply practical techniques to monitor budget execution, expenditure levels, commitments, and utilization rates.
- Analyze variances between approved budgets and actual financial results and identify the underlying causes of deviations.
- Evaluate the efficiency and effectiveness of public expenditure using relevant financial and operational performance indicators.
- Develop practical expenditure-control measures to reduce the risk of unauthorized or inefficient spending and budget overruns.
- Apply financial scenarios to assess the impact of changing revenues, costs, priorities, and funding constraints on government budgets.
- Prepare clear and decision-oriented budget execution and expenditure performance reports for senior management.
- Design a practical framework for strengthening government budgeting, expenditure management, financial control, and performance monitoring.

Who Should Attend

This course is designed for Government Budget Managers, Public Finance Managers, Finance Directors, Budget Analysts, Financial Planning Specialists, Government Accountants, Public Expenditure Specialists, Treasury Professionals, and professionals working within Ministries of Finance, government departments, public authorities, and public-sector organizations. It is also highly relevant to professionals involved in budget preparation, financial planning, expenditure control, procurement-related spending, program management, and government project financing.

The program is particularly suitable for senior executives, department heads, financial controllers, planning managers, program and project managers, and decision makers responsible for allocating resources and monitoring financial performance. It is also valuable for professionals who need to connect operational plans with budgets, evaluate expenditure efficiency, analyze budget performance, and support management decisions concerning public resources and government spending priorities.

Learning Outcomes

- Explain the government budgeting cycle and the responsibilities of key stakeholders throughout the budget process.
- Prepare basic government revenue and expenditure estimates using structured financial and operational assumptions.
- Analyze organizational funding requirements and align them with available resources and government priorities.
- Classify and analyze operating, capital, program, and project expenditure.
- Develop program-based and performance-oriented budget structures linked to objectives and expected results.
- Monitor budget execution and evaluate expenditure utilization, commitments, and spending patterns.
- Identify and analyze significant variances between approved budgets and actual expenditure.
- Determine the operational, financial, and planning causes of budget deviations.
- Evaluate expenditure efficiency using appropriate financial and performance indicators.
- Apply scenario analysis to assess the impact of resource constraints and changing financial conditions.
- Prepare professional budget execution, expenditure, and performance reports for management review.
- Develop an actionable improvement plan for strengthening public expenditure management and budgetary control.

Course Outline

DAY 01

Foundations of Government Budgeting & Public Financial Management

- The role of government budgeting in public financial management
- Objectives and functions of the government budget
- The government budget cycle and its major stages
- Roles of Ministries of Finance, government entities, and budget units
- Principles of effective fiscal and budget planning
- Government revenues and sources of public financing
- Government expenditure structures and classifications
- Operating and capital expenditure
- Traditional budgeting and program- and performance-based budgeting
- Linking government budgets with policies, strategies, and institutional objectives

> **PRACTICAL APPLICATION**
> Mapping a government budget cycle and identifying the responsibilities of key stakeholders

DAY 02

Budget Preparation, Forecasting & Expenditure Planning

- Identifying financial and operational priorities
- Developing government expenditure estimates
- Using historical financial data to support budget preparation
- Estimating the cost of government programs and projects
- Preparing departmental and organizational budget submissions
- Assessing operating and capital funding requirements
- Linking financial resources with operational plans
- Developing financial assumptions for budget estimates
- Prioritizing expenditure under resource constraints

DAY 02 — CONTINUED

- Developing baseline and alternative budget scenarios
- Assessing the impact of revenue changes on expenditure plans

PRACTICAL APPLICATION

Preparing a departmental government budget and linking expenditure items with objectives, activities, and expected outputs

DAY 03

Public Expenditure Management & Budget Execution

- Principles and stages of public expenditure management
- Budget execution and implementation of approved appropriations
- Commitment control and expenditure authorization
- Monitoring budget utilization and spending rates
- Managing operating and capital expenditure
- The relationship between budgeting, procurement, and government contracts
- Expenditure controls and appropriation limits
- Cash requirements and expenditure planning
- Identifying risks associated with weak budget execution
- Monitoring expenditure commitments and obligations
- Improving financial and administrative expenditure processes

PRACTICAL APPLICATION

Reviewing a budget execution case and identifying the causes of under-spending, over-spending, and inefficient resource utilization

DAY 04

Budget Variance Analysis, Expenditure Efficiency & Financial Control

- Principles of budget variance analysis
- Comparing approved budgets with actual financial results

DAY 04 — CONTINUED

- Revenue and expenditure variance analysis
- Identifying causes of budget overruns and under-utilization
- Price, volume, timing, and operational variances
- Evaluating public expenditure efficiency and effectiveness
- Financial and operational expenditure performance indicators
- Cost analysis for government programs and projects
- Internal financial controls over public expenditure
- Identifying fiscal and expenditure risks
- Developing corrective actions and management responses

> **PRACTICAL APPLICATION**
>
> Analyzing a government budget execution report, identifying major variances, determining root causes, and developing corrective measures

DAY 05

Performance-Based Budgeting, Reporting & Executive Decision-Making

- Moving from input-focused budgeting toward results and performance
- Linking budget allocations with government programs and strategic objectives
- Developing performance-based budget structures
- Establishing financial and operational performance indicators
- Evaluating the efficiency and effectiveness of government programs
- Assessing value generated from public expenditure
- Using financial and performance data to support management decisions
- Preparing executive budget and expenditure performance reports
- Developing budget monitoring dashboards and management indicators
- Managing financial scenarios and expenditure pressures
- Strengthening coordination between finance, planning, procurement, and operational departments

DAY 05 — CONTINUED

> **FINAL WORKSHOP**
> Developing an integrated government budget and public expenditure management model covering objectives, programs, expenditure estimates, spending priorities, performance indicators, variance analysis, financial controls, and an improvement action plan

Register or Request More Information

Course page: https://quest-training.com/courses/government-budgeting-public-expenditure-management-training-course
Website: https://quest-training.com
Email: info@quest-training.com
Phone: +905016771440