



PB INSTITUTE OF RESEARCH AND TECHNOLOGY

P.O Box 21457-00100

Nairobi - Kenya

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Fiscal Reform Excellence: Public Financial Management Systems & Governance Training Course

Duration: 5 days

On-Site

01 Who Should Attend

- Internal Auditors and External Audit Professionals
- Risk Management and Internal Control Officers
- Public Sector Planning and Policy Officers
- Public Administration Managers and Senior Government Officials
- County and Local Government Finance Officials
- Financial Management Information Systems (FMIS) Professionals
- Digital Government and Public Finance Transformation Specialists
- Development Partners and PFM Technical Advisors
- NGO and Development Organization Finance Managers
- Programme and Project Managers involved in government-funded initiatives
- Professionals involved in budget reform, fiscal governance, public expenditure management, financial accountability, and institutional transformation



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02 About the Course

The course examines how governments and public institutions can modernize financial systems to improve **budget credibility, fiscal discipline, resource allocation, expenditure efficiency, transparency, accountability, and public service delivery**. Participants will explore the major components of PFM reform, including budget formulation and execution, revenue management, treasury and cash management, public procurement, accounting, financial reporting, internal controls, audit, fiscal risk management, and digital financial management systems. Through case studies, practical exercises, and reform-planning activities, the course enables participants to develop **actionable PFM reform strategies that strengthen public financial governance and deliver better value from public resources**.

03 Workshop Objectives

- Understand the core principles and frameworks of modern PFM.
- Analyze and diagnose weaknesses in existing public financial systems.
- Design and implement comprehensive budget and fiscal reforms.
- Enhance transparency and accountability in public spending.
- Strengthen public procurement and expenditure control mechanisms.
- Develop effective strategies for managing public debt and fiscal risks.
- Master the use of technology for PFM system modernization.

04 Module Topics

Module 1: The Foundations of PFM Reform

- The importance of PFM for economic growth and governance.
- Key components of a strong PFM system.
- Common challenges and barriers to reform in developing contexts.
- An overview of international PFM frameworks and standards.
- Diagnosing PFM weaknesses using performance assessment tools.



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Module 2: Budget Preparation and Strategic Planning

- The role of a multi-year fiscal framework.
- Linking national development plans to the budget.
- Program and performance-based budgeting approaches.
- Techniques for improving budget comprehensiveness and realism.
- The importance of citizen engagement in the budgeting process.

Module 3: Budget Execution and Expenditure Control

- Implementing robust financial controls and systems.
- Modern treasury management and cash flow forecasting.
- Managing contingent liabilities and fiscal risks.
- Strengthening internal audit functions.
- The role of financial management information systems (FMIS).

Module 4: Public Procurement Reforms

- Principles of transparent and competitive public procurement.
- Best practices in tender and contract management.
- Combating corruption in the procurement process.
- Using e-procurement systems for efficiency and transparency.
- Strengthening legal and regulatory frameworks for procurement.

Module 5: Fiscal Transparency and Accountability

- The importance of timely and accessible fiscal information.
- International standards for fiscal reporting and data dissemination.
- Mechanisms for legislative oversight of the budget.
- The role of supreme audit institutions (SAIs) in ensuring accountability.
- Promoting public access to budget information and open data initiatives.

Module 6: Public Debt and Fiscal Risk Management



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- The principles of sustainable public debt management.
- Strategies for debt recording, reporting, and analysis.
- Identifying and mitigating various fiscal risks.
- The role of independent debt management offices.
- Preparing for and responding to fiscal shocks.

Module 7: Technology in PFM Modernization

- How integrated financial management information systems (IFMIS) can drive reform.
- The benefits and challenges of implementing e-government solutions.
- Using data analytics for better fiscal decision-making.
- Digital platforms for citizen feedback and accountability.
- Cybersecurity and data protection in government financial systems.

Module 8: Audit and External Oversight

- Strengthening the independence and capacity of Supreme Audit Institutions.
- Performance auditing and value-for-money analysis.
- The role of legislative committees in scrutinizing public accounts.
- Engaging with civil society for independent budget oversight.
- Following up on audit recommendations and enforcing compliance.

Module 9: Managing the Reform Process

- Developing a phased PFM reform strategy and action plan.
- Building political will and managing stakeholder expectations.
- The role of donor coordination and technical assistance.
- Monitoring and evaluating the impact of reforms.
- Institutionalizing reforms for long-term sustainability.