
Public Money Management Training Course: Regularity, Propriety and Value for Money

1 – 5 March 2027
Geneva





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Programme Summary

Public money management is the subject of this one-week training course for accounting officers, finance directors and senior officials, ending in a spending decision file for one live proposal. Public bodies must show that funds are spent within legal authority, with proper conduct and for value, yet these tests are often applied late and left unrecorded. The programme teaches each test in turn, then applies it to a proposal from the participant's own organisation. Mars Training Centre UK delivers this programme on public money management to mixed-organisation cohorts.

The Business Case

Leaders who answer for public funds carry personal accountability for spending decisions. Where regularity, propriety and value for money are not tested before commitment, bodies face audit findings and reversed decisions. A disciplined approach to public money management brings the decision record forward and makes advice and objections visible.

- Audit Exposure: Falls as each spending decision carries a written assessment prepared before commitment.
- Decision Quality: Improves as options are compared on cost, benefit and feasibility rather than on budget availability alone.
- Stakeholder Confidence: Strengthens as spending can be explained to oversight bodies with a consistent record.

Principles and Evidence Base

- Managing Public Money: Its guidance on handling public resources frames the course, and the programme applies it to spending proposals in Sessions 1, 2 and 5.
- Accounting officer assessment: Its four tests of regularity, propriety, value for money and feasibility structure the decision file built in Sessions 2 to 4.
- IMF public financial management guidance: It informs the treatment of budget execution and fiscal accountability in Session 3.

Intended Participants

- Senior officials who carry personal accountability for the use of public funds in their organisation.
- Finance directors who advise on whether a proposed commitment can be defended to auditors and oversight bodies.
- Heads of programmes who must secure approval for spending and then show how it was used.
- Advisers who prepare options papers and business cases for decision.



Typical functions include ministries, regulatory agencies, public health bodies and state-owned entities.

Learning Outcomes

1. Participants will be able to diagnose whether a spending proposal falls within legal authority.
2. Participants will be able to evaluate the conduct standards that apply to a spending decision.
3. Participants will be able to construct a value for money comparison of realistic options.
4. Participants will be able to prioritise delivery and feasibility risks that could undermine a commitment.
5. Participants will be able to justify an objection or a request for direction in writing.
6. Participants will be able to defend a recorded spending decision to an audit or oversight body.

Programme Structure

Day 1: Accountability and the Public Money Framework

Who answers for public money, and what must a spending decision show?

- Accounting Officer Role Statement
- Managing Public Money Reading Guide
- Delegated Authority Chart
- Spending Decision Record Template
- Accountability Line Map

Day 2: Testing Regularity and Propriety

Is the proposed spending lawful, authorised and consistent with the standards expected of public servants?

- Legal Authority Checklist
- Budget Cover Test
- Conduct Standards Review
- Conflict of Interest Screen
- Irregular Spending Case File

Day 3: Value for Money and Budget Control

Does the spending deliver benefit at an acceptable cost, and is it controlled during execution?

- Options Appraisal Matrix
- Cost and Benefit Comparison Table
- Budget Execution Control Sheet
- Fiscal Accountability Indicators
- Waste and Loss Review Log



Day 4: Feasibility, Risk and Escalation

Can the proposal be delivered as planned, and what should an accounting officer do when advice is overruled?

- Delivery Feasibility Review
- Risk Register for Major Commitments
- Advice and Objection Note
- Request for Direction Draft
- Post-Commitment Monitoring Plan

Day 5: Building the Spending Decision File

Do the four tests hold together in one proposal that can withstand audit?

- Applying the Session 1 Record Template to the Participant's Proposal
- Running the Session 2 Checklist on Live Spending
- Testing the Session 3 Comparison Against Budget Controls
- Reviewing the Session 4 Escalation Draft With Peers
- Completing the Spending Decision File

Methodology

The programme uses case analysis built on anonymised audit findings, options papers and written advice from health, infrastructure and education bodies. Participants work in peer groups on a proposal of their own and receive facilitator feedback on every record, matrix and note.

- Suggested activity: Testing a live proposal against regularity and propriety and recording the weakest point.
- Suggested activity: Ranking three realistic options by value for money after peer challenge.
- Suggested activity: Drafting an objection note and rewriting it for a sceptical audience.

Capstone Output

Each participant completes a spending decision file for one proposal. It holds an accountability map, a regularity and propriety review, an options comparison, a feasibility and risk review and an escalation note. The file is used at work to brief a board, prepare for audit questions and guide the first monitoring cycle after commitment.



Frequently Asked Questions

Is public money management training suitable for officials who have not prepared a formal assessment before?

Yes. The programme assumes responsibility for or advice on public spending and builds public money management from the four tests upward.

Which framework does public money management rest on in this programme?

It rests on Managing Public Money and its accounting officer assessment, together with IMF public financial management guidance on budget execution and fiscal accountability.

How is the spending decision file for public money management used at work?

You use it to brief a board, prepare for audit questions and guide the first monitoring cycle after a commitment is made.

How does learning public money management differ from a programme on performance-based budgeting?

It centres on the accountability of the official and the tests applied to each spending decision, while performance-based budgeting centres on programme structures, indicators and spending reviews.