Treasury Single Account, Cash Forecasting and Liquidity Buffers Training Course

21 – 25 June 2027
Amsterdam

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Programme Summary

Treasury single account design, cash forecasting and liquidity buffers are the subject of this one-week training course for treasury directors, accountants general and heads of budget and debt management, ending in a government cash management plan for one treasury. Public bodies often hold many bank accounts and forecast cash by guesswork, so idle balances and emergency borrowing coexist. The programme moves from account structure and forecasting to buffers, short-term funding, surplus investment and coordination with budget and debt teams. Mars Training Centre UK delivers this programme on treasury single account management to mixed-organisation cohorts.

The Business Case

Ministries, state agencies and public enterprises depend on cash arriving and leaving at predictable times. When balances are scattered and forecasts are weak, governments borrow at short notice, leave surplus cash unused and delay payments to suppliers. Leaders who see cash in one place and plan it weekly can fund commitments at lower cost and with fewer surprises.

- Borrowing Cost: Falls when forecasts show shortfalls early enough to arrange funding in advance.
- Idle Cash: Declines when balances are pooled and surplus is placed on a planned schedule.
- Payment Delays: Reduce when cash releases follow a calendar that budget and debt teams share.

Principles and Evidence Base

- IMF Treasury Single Account Guidance: Describes consolidating government balances under treasury control, applied in Session 1 to account structure.
- IMF Cash Management Practice: Links forecasting, buffers and coordination with budget execution and debt, applied in Sessions 2 and 3 to forecast routines and buffer sizing.
- IPSAS Cash Reporting: Public sector accounting standards frame how cash is reported, applied in Session 4 to reconciliation and disclosure.
- Liquidity Buffer Sizing: Sets balances against forecast error, applied in Session 3 to a minimum cash level.

Intended Participants

- Treasury directors who control government bank accounts and daily cash positions.
- Accountants general who answer for payment control and cash reporting.
- Budget heads who release funds against approved allocations.
- Debt managers who arrange short-term borrowing and place surplus cash.

Typical settings include ministries of finance, treasuries, state agencies and public enterprises.

Learning Outcomes

1. Participants will be able to evaluate a government bank account structure and the idle balances it hides.
2. Participants will be able to construct a rolling cash forecast from revenue, payment and borrowing data.
3. Participants will be able to prioritise payment releases when cash is short.
4. Participants will be able to design a liquidity buffer matched to forecast error.
5. Participants will be able to diagnose gaps between bank and ledger records.
6. Participants will be able to justify a cash management plan to a finance minister or oversight committee.

Programme Structure

Day 1: Treasury Single Account Structure and Bank Consolidation

How should government bank accounts be organised under one treasury view?

- Government Bank Account Inventory
- Treasury Single Account Design Options
- Sub-Account Structure for Agencies
- Account Closure and Migration Plan
- Daily Cash Position Report

Day 2: Cash Forecasting and Payment Planning

How is cash in and out predicted week by week?

- Revenue Receipt Profiles
- Payment Commitment Calendar
- Rolling Cash Forecast Template
- Forecast Error Tracking Sheet
- Payment Priority Rules

Day 3: Liquidity Buffers and Short-Term Funding

How much cash should be held, and how is a shortfall covered?

- Minimum Cash Balance Model
- Liquidity Buffer Sizing Exercise
- Treasury Bill and Short-Term Borrowing Options
- Surplus Cash Investment Policy
- Counterparty Limit Table

Day 4: Coordination, Reconciliation and Cash Reporting

How do budget, debt and treasury teams share one cash picture?

- Budget Execution Release Protocol
- Debt Management Coordination Calendar
- Bank and Ledger Reconciliation Routine
- IPSAS Cash Reporting Review
- Cash Management Committee Terms

Day 5: Government Cash Management Plan for One Treasury

Do the earlier tools join into a plan that a ministry can approve?

- Applying the Session 1 Account Structure
- Testing the Session 2 Rolling Forecast
- Stress Testing the Session 3 Buffer Model
- Checking the Session 4 Reconciliation Routine
- Completing the Government Cash Management Plan

Methodology

The programme uses a data workshop built on prepared figures for two treasuries, one with many bank accounts and one consolidated with seasonal revenue. Participants build forecasts, test buffers against shocks and defend their plan to peers acting as an oversight committee.

- Suggested activity: Mapping agency accounts to one treasury view and ranking closures.
- Suggested activity: Comparing a forecast with actual receipts and explaining the largest error.
- Suggested activity: Choosing between drawing on a buffer and issuing short-term paper when revenue arrives late.

Capstone Output

Each participant completes a government cash management plan for one treasury. It holds an account structure, a rolling cash forecast, a buffer rule, a short-term funding and investment policy, and a coordination calendar with budget and debt teams. At work it guides daily cash decisions and briefs senior officials on liquidity.

Frequently Asked Questions

Is a treasury single account programme suitable for officials who have not run cash forecasts before?

Yes. Treasury single account design and cash forecasting are taught through prepared figures and templates. The programme assumes responsibility for government payments, budgets or debt, but no earlier forecasting experience.

Which guidance does treasury single account management rest on in this programme?

Treasury single account management rests on IMF guidance for consolidating government balances and for cash management, together with IPSAS for cash reporting and liquidity buffer sizing.

How is the plan from treasury single account study used at work?

You use the government cash management plan to restructure bank accounts, run weekly forecasts, set a minimum cash level and brief senior officials.

How does treasury single account management differ from a programme on public debt management?

Treasury single account management concentrates on bank accounts, daily cash and short-term liquidity, while a public debt management programme concentrates on borrowing strategy, market access and long-term debt risk.