



School of
Management and Law

What are the key success factors for designing an effective
Public Financial Management (PFM) training program?

PULSAR Smart Interactive Talk

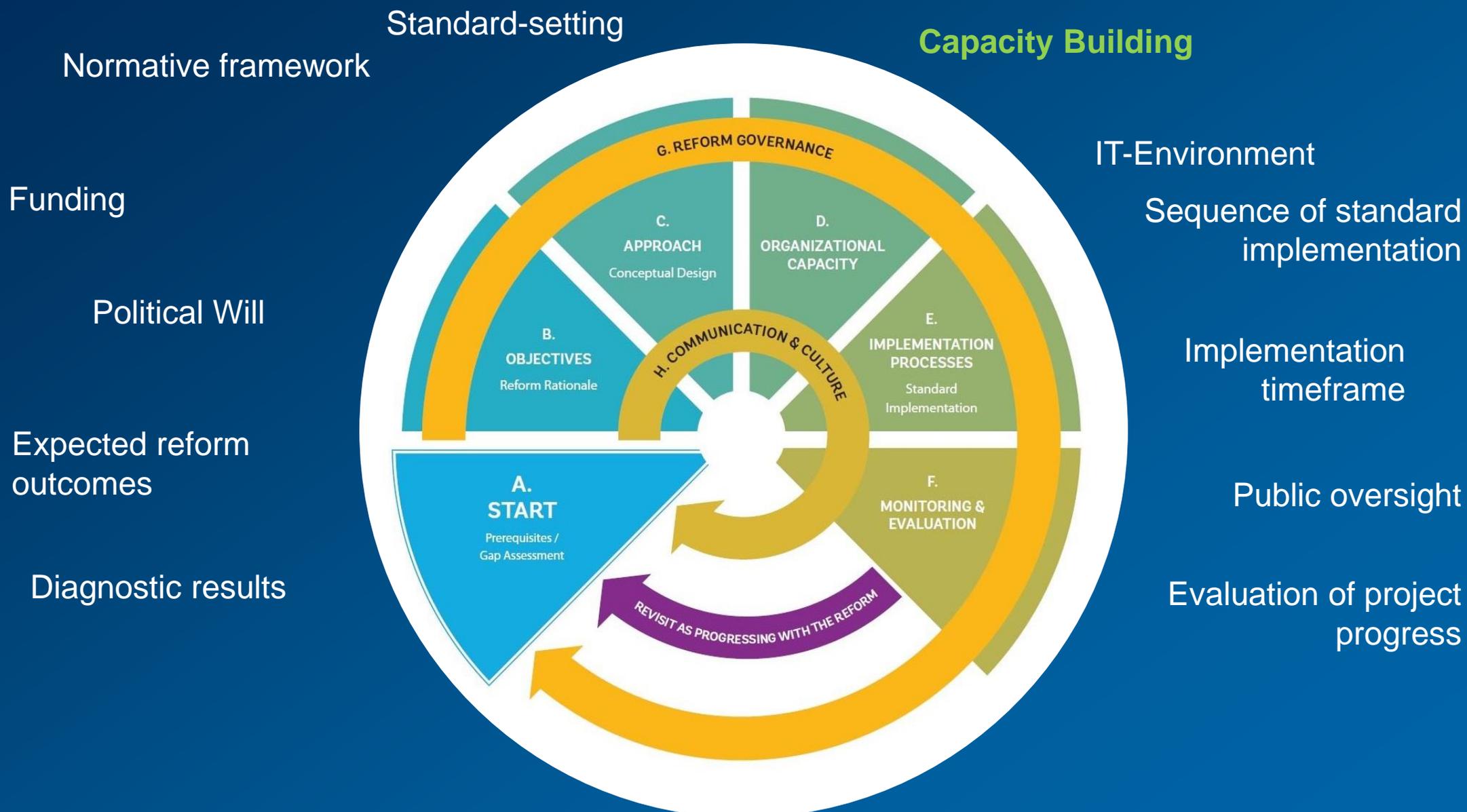


Building Competence. Crossing Borders.

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A comprehensive reform framework takes into account organizational capacity building

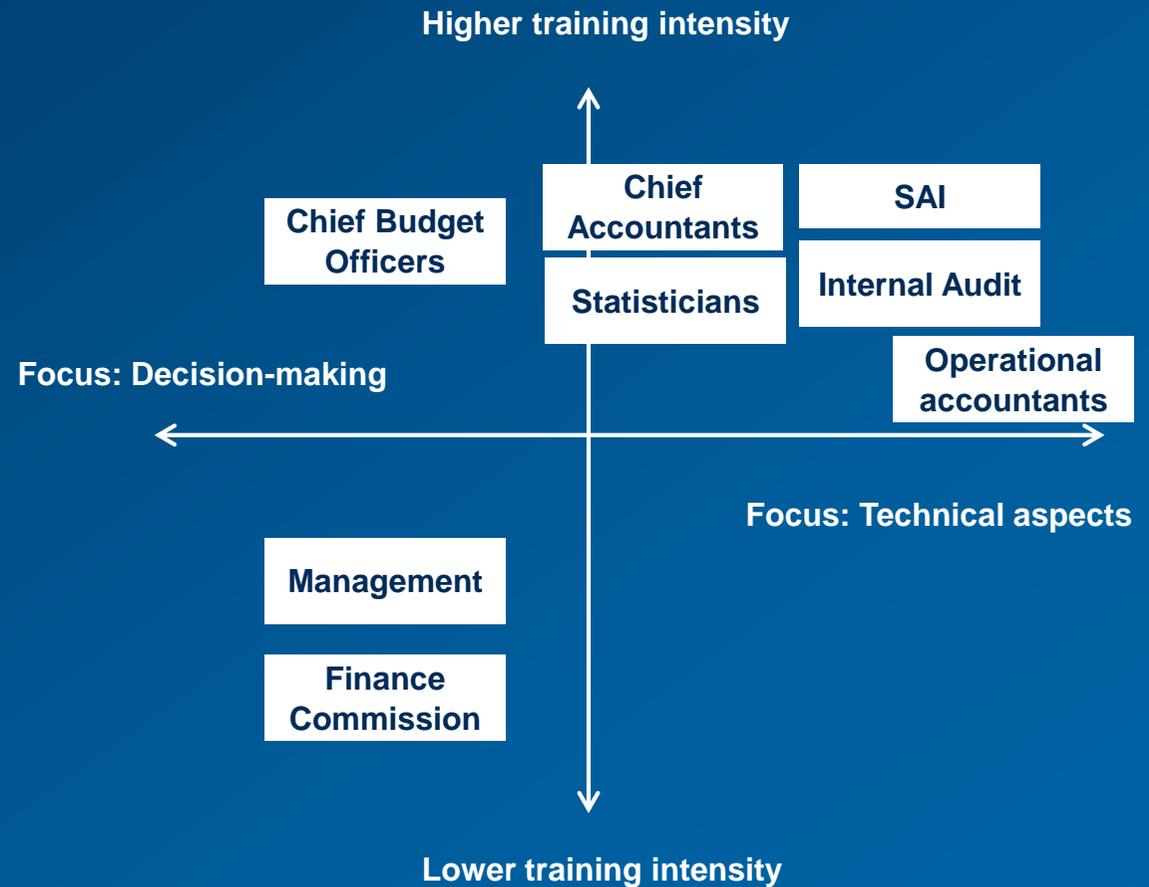


Source: World Bank / Zurich University of Applied Sciences (2018). *Good Practice Template to Public Sector Accounting Reform Roadmap*.

An unbalanced reform approach with a low focus on capacity building measures



Functional groups and individual syllabi: A possible starting point



A sustainable training program takes into account the following issues.



Assign project ownership for capacity building

Project ownership should lie with the PFM unit dedicated to the PFM reform, e.g. the accounting methodology unit which allows to properly coordinate training delivery with envisaged roll-out activities coordinated by HR units.



Develop and use internal know-how

Find a balanced mix between certified external trainings and internal capacity building mechanisms such as train-the-trainer approaches.



Train close to immediate use

Large time gaps between training and implementation make people forget. Obviously, the use will depend on the function/role.



Offer repeated training

Pedagogical psychology shows that repetition increases remembering. Also staff turnover requires continuous training.

Internal versus external?

 **Assign project ownership for capacity building**

 **Develop and use internal know-how**

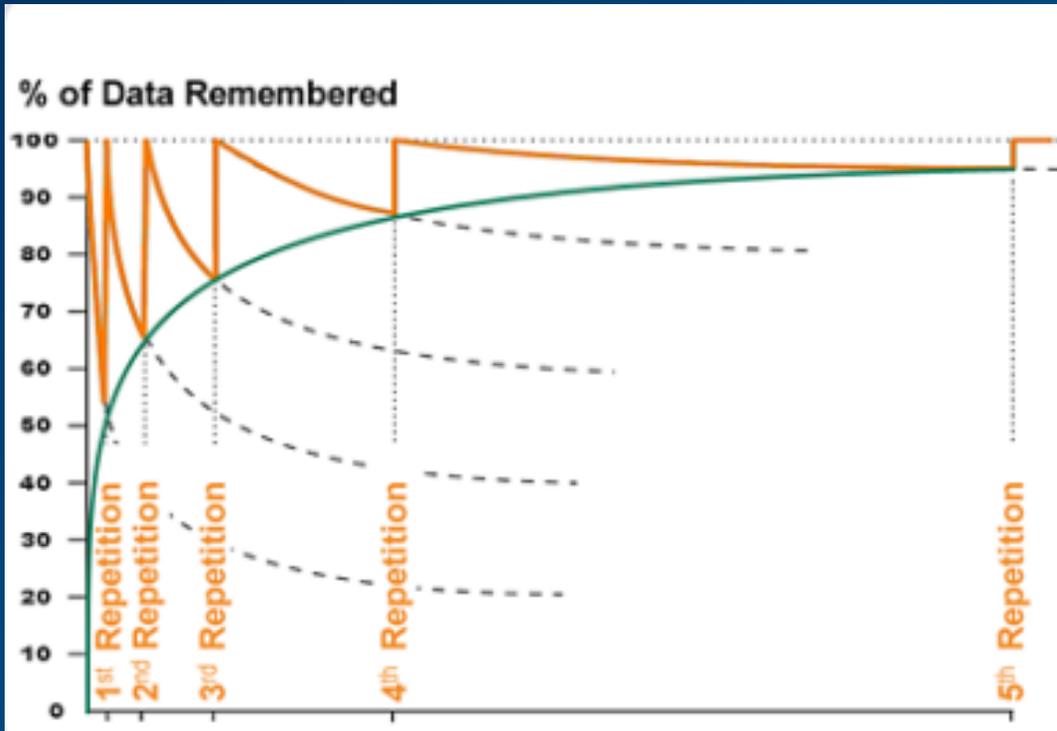
The focus should be on internal know-how:

- Develop internal know-how: International professional training (for public sector accounting e.g. ACCA, CIPFA, ICAEW, ..) for a nucleus
- Spread the know-how of the nucleus: Preparation of jurisdiction specific training material, “training of the trainer”
- Use internal know-how: Training at operational level can only be done internally
- Retain internal know-how: Offer job perspectives, in particular to those who received international professional training

The Ebbinghaus' forgetting and learning curve

📍 Train close to immediate use

📍 Offer repeated training



Source: medium.com

- Beat the forgetting curve
 - Make use soon = repetition in practice
 - Repeated training, in particular for less frequently used, e.g. year end transactions
- Repeated training also necessary for newly hired staff

Thank you for your attention.