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

PULSAR Smart Interactive Talk
A comprehensive reform framework takes into account organizational capacity building

- Normative framework
- Standard-setting
- Capacity Building
- IT-Environment
- Sequence of standard implementation
- Implementation timeframe
- Public oversight
- Evaluation of project progress

- Funding
- Political Will
- Expected reform outcomes
- Diagnostic results

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

Objectives + Strategy / Approach + Training and Capacities + Culture = Illusion

Objectives + Strategy / Approach + Training and Capacities + Culture = Confusion

Objectives + Strategy / Approach + Training and Capacities + Culture = Consternation

Objectives + Strategy / Approach + Training and Capacities + Culture = Frustration

Source: Zurich University of Applied Sciences
Functional groups and individual syllabi: A possible starting point

Focus: Decision-making

Finance Commission
Chief Budget Officers
Chief Accountants
Operational Accountants
Management
Internal Audit
SAI

Focus: Technical aspects

Chief Budget Officers
Chief Accountants
Statisticians
SAI
Internal Audit
Operational accountants
Management
Finance Commission

Lower training intensity
Higher training intensity

Source: Zurich University of Applied Sciences
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

- 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

Source: medium.com
Thank you for your attention.