



**FINAC**  
FINancial management,  
Accounting & Controlling  
in public administration

# Financial Management, Accounting & Controlling curricula development for capacity building of public administration

## TRAINING SYLLABUS

### ”PROGRAMME BUDGETING”

DECEMBER 21<sup>st</sup>, 2017



Co-funded by the  
Erasmus+ Programme  
of the European Union

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## **TRAINING IV within the framework of the Work Package 5 of the Erasmus+ FINAC project "Program budgeting"**

Date: **December 21<sup>st</sup>, 2017**

Venue: **Hall S1 (1<sup>st</sup> floor), FEFA, Bulevar Zorana Djindjica 44, Belgrade**

Lecturers: **Ass. Prof. Goran Radosavljevic, PhD**

**Ass. Prof. Katarina Stanic, PhD**

**Ass. Prof. Mihajlo Babin, PhD**

**Ass. Prof. Milos Eric, PhD**

**Prof. Goran Pitic, PhD**

The aim of the initial lectures is to introduce participants to the concept of program budgeting, the advantages and disadvantages of this method of budget management, as well as to the legal background and procedures for developing the program budget in the Republic of Serbia. Lectures are intended to provide participants with knowledge on the basics of budgeting, in order to enable them to independently prepare one in the future. The training is planned to analyze all stages of budget preparation in the Republic of Serbia, the budget calendar and the role of budget users in preparation of a budget. The participants are intended to solve a hypothetical case and go through all stages of project preparation for a program budget. Therefore, participants are expected to analyze the critical steps and possible hazards to the project. Finally, the ways of implementing the program budget and its role in increasing the transparency of the work of the public administration will also be analyzed as well.

The main topics to be considered during the initial lectures are:

1. Legal background and the procedures of budget drafting;
2. The role of budget users in budget preparation, direct and indirect users;



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3. Methods of budget preparation by the users;
4. Project financing;
5. Example of the budget of the Republic of Serbia;
6. The concept of program budget and comparison with other forms of budgeting;
7. Advantages and disadvantages of the program budget;
8. Method of preparation of a program budget;
9. Determining the optimal number of programs;
10. Breakdown of the line budget to program budget;
11. Implementation of the program budget;
12. Significance of the program budget in the process of EU integrations;
13. Previous experience in the Republic of Serbia with examples from practice;
14. Mid-term planning of budgetary funds;
15. Preparation of the program (project).

After acquiring the described knowledge and skills, the participants will be presented with challenges of developing program budget indicators. An analysis of the challenge of program budget indicators development is an introduction to the development of the intersectoral program budget.