

# Course : Introduction to budget and accounting management (GBCP) in local authorities with M57

*Practical course - 1d - 7h00 - Ref. PUP*

*Price : 950 € E.T.*

The budget vote is a key democratic, economic and political act for local authorities and their public establishments: it sets the pace for the year. It is essential that public officials understand the issues involved, so that they can act optimally and make proposals to local elected representatives.

## Teaching objectives

At the end of the training, the participant will be able to:

- ✓ Master the fundamentals of local public finance
- ✓ Understand how local budgets are drawn up and implemented
- ✓ Identify the players and their role in the preparation and execution of local budgets
- ✓ Make the most of M57's budgetary flexibility

## Intended audience

Accountants, assistant accountants, administrative staff and anyone involved in administrative management or budget preparation.

## Prerequisites

No special knowledge required.

## Practical details

### Hands-on work

Apports théoriques et exercices pratiques, études de cas et démonstrations.

### Teaching methods

Pédagogie active et participative.

## Course schedule

### PARTICIPANTS

Accountants, assistant accountants, administrative staff and anyone involved in administrative management or budget preparation.

### PREREQUISITES

No special knowledge required.

### TRAINER QUALIFICATIONS

The experts leading the training are specialists in the covered subjects. They have been approved by our instructional teams for both their professional knowledge and their teaching ability, for each course they teach. They have at least five to ten years of experience in their field and hold (or have held) decision-making positions in companies.

### ASSESSMENT TERMS

The trainer evaluates each participant's academic progress throughout the training using multiple choice, scenarios, hands-on work and more.

Participants also complete a placement test before and after the course to measure the skills they've developed.

## 1 Understanding budgetary and accounting rules for local authorities with M57

- Understanding the M57 budget and accounting framework.
- Discover budget principles and their exceptions.
- Understand the concept of a balanced budget.
- Understand the separation of authorizing and accounting officers in M57.
- Take stock of the main expenses and revenues in local authorities.

### Hands-on work

Practical case study in classifying income and expenditure, practical case study in calculating a balanced budget.

## 2 Understand the main stages in drawing up and implementing a local budget

- Discover the nature and role of budget documents.
- Learn about the budget calendar.
- Distinguish between the roles of those involved in budget construction and budget discussion.
- Understand the expense and revenue processing chain.

### Hands-on work

Cas pratique d'une construction et discussion budgétaire, de traitement d'une dépense et d'un contrôle de légalité du préfet, analyse de délibérations de vote budgétaire.

## 3 Identify the new room for manoeuvre offered by M57

- Work on multi-year credit management and the new Budgetary and Financial Regulations (RBF).
- Understand the mechanism of credit fungibility.
- Decoding the Single Financial Account.

### Case study

Concrete study of a Budgetary and Financial Regulation (BFR).

### TEACHING AIDS AND TECHNICAL RESOURCES

- The main teaching aids and instructional methods used in the training are audiovisual aids, documentation and course material, hands-on application exercises and corrected exercises for practical training courses, case studies and coverage of real cases for training seminars.
- At the end of each course or seminar, ORSYS provides participants with a course evaluation questionnaire that is analysed by our instructional teams.
- A check-in sheet for each half-day of attendance is provided at the end of the training, along with a course completion certificate if the trainee attended the entire session.

### TERMS AND DEADLINES

Registration must be completed 24 hours before the start of the training.

### ACCESSIBILITY FOR PEOPLE WITH DISABILITIES

Do you need special accessibility accommodations? Contact Mrs. Fosse, Disability Manager, at [psh-accueil@orsys.fr](mailto:psh-accueil@orsys.fr) to review your request and its feasibility.

## Times

Courses take place from 09:00 to 12:30 and from 14:00 to 17:30.

Participants may arrive beginning at 08:45. Breaks and lunches are complimentary.

For four- and five-day hands-on courses, sessions end at 16:00 on the last day of the course, regardless of the teaching mode..

## Dates and locations

### REMOTE CLASS

2026 : 2 June, 25 Sep.

### PARIS LA DÉFENSE

2026 : 26 May, 18 Sep.