

PUBLIC FINANCIAL MANAGEMENT & INSTITUTIONAL TRANSFORMATION

Strengthening the Financial Foundations of Public
Institutions and Reform Programs

Finance-led advisory for ministries, public
institutions, reform units, municipalities, utilities,
and development partners.



CREDIBLE BUDGETS

STRONGER INSTITUTIONS

SUSTAINABLE REFORM

ACS SYNERGY helps public institutions strengthen
the financial systems, governance frameworks,
and institutional capability required to plan
effectively, manage resources responsibly, and
sustain reform over time.

Our work combines **public financial management,**
institutional finance, financial governance, treasury
reform, FMIS support, sector transformation, and
implementation advisory.



THE REFORM CHALLENGE

STRONGER PUBLIC INSTITUTIONS BEGIN WITH STRONGER FINANCIAL SYSTEMS

Public-sector reform often focuses on policies, structures, or technology.

Yet many reform programs struggle because the underlying financial architecture remains weak.

Budgets may not reflect realistic revenues. Cash may be poorly managed. Financial responsibilities may be fragmented. Controls may be inconsistent. Systems may produce unreliable information. Institutions may lack the capability to translate reform objectives into executable financial plans.

The result is familiar:

- ✓ approved budgets that cannot be implemented
- ✓ recurring cash shortages and payment delays
- ✓ weak visibility over commitments and liabilities
- ✓ fragmented or unreliable financial data
- ✓ reform programs that remain dependent on external support
- ✓ service-delivery improvements that cannot be sustained financially

The existing ACS PFM practice is built around exactly these questions: budget realism, cash constraints, confidence in financial information, donor-funded reform readiness, and future fiscal space.

FROM REFORM DESIGN TO FINANCIAL EXECUTION

It is the financial infrastructure through which policy is translated into budgets, budgets into spending, and spending into public services.

Public financial management is not an isolated back-office function.



ACS SYNERGY helps institutions strengthen this chain by connecting:



Policy & Priorities

What the institution is trying to achieve.



Budgets & Resources

How priorities are translated into realistic financial plans.



Controls & Governance

How funds are authorized, monitored, and accounted for.



Treasury & Cash

How liquidity is managed and obligations are paid.



Systems & Information

How financial data supports timely decisions and transparency.



Institutional Capability

Whether the organization can operate these systems effectively and sustain improvement.

Our focus is not reform in theory. It is building financial systems and institutions capable of supporting reform in practice.



CORE CAPABILITIES

STRENGTHENING PUBLIC FINANCE WHERE IT MATTERS MOST

ACS SYNERGY supports public institutions and development programs across **five interconnected areas**.



BUDGET REFORM & FISCAL PLANNING

Making budgets more credible, forward-looking, and aligned with policy priorities.

We support institutions in moving beyond incremental and input-driven budgeting toward stronger medium-term financial planning.

Our work may include:

- ✓ Medium-Term Fiscal Frameworks
- ✓ Medium-Term Expenditure Frameworks
- ✓ Revenue and expenditure forecasting
- ✓ Program-based and performance-oriented budgeting
- ✓ Fiscal-risk analysis
- ✓ Capital and recurrent expenditure planning
- ✓ Budget ceilings and prioritization frameworks
- ✓ Scenario and affordability analysis

The objective is to strengthen the link between policy priorities, fiscal reality, and execution capacity.

FINANCIAL GOVERNANCE & INTERNAL CONTROLS

Creating clearer accountability, stronger controls, and greater confidence in financial information.

Even well-designed budgets can fail where responsibilities are unclear or controls are weak.

We support:

- ✓ Financial-process diagnostics
- ✓ Governance and delegation frameworks
- ✓ Internal-control strengthening
- ✓ Segregation-of-duties design
- ✓ SOPs and financial manuals
- ✓ Reporting and disclosure frameworks
- ✓ Audit follow-up mechanisms
- ✓ Reform-governance structures

The goal is to reduce financial risk, strengthen accountability, and improve institutional confidence in the numbers.



TREASURY & CASH MANAGEMENT REFORM

Improving liquidity visibility, payment discipline, and day-to-day financial execution.

Treasury is where policy and budgets meet operational reality.

Our support can include:

- Treasury Single Account design ✓
- Cash-flow forecasting ✓
- Liquidity planning ✓
- Commitment control ✓
- Payment prioritization ✓
- Cash-balance rationalization ✓
- Treasury-process redesign ✓
- Alignment with budget classifications and chart-of-accounts structures ✓

The outcome is stronger predictability, fewer liquidity surprises, and better use of public resources.

FMIS & FINANCE SYSTEMS SUPPORT

Ensuring systems support reform rather than simply automate existing weaknesses.

Many public finance systems underperform because processes, requirements, and governance were not fully defined before technology was introduced.

ACS SYNERGY can support:

- ✓ FMIS needs assessment
- ✓ Business-process mapping
- ✓ Functional requirements
- ✓ Evaluation support
- ✓ Process redesign around future systems
- ✓ Change management
- ✓ Training and readiness
- ✓ Post-implementation review and optimization

Our role is independent of software vendors.

We help institutions ensure that finance systems support stronger PFM, better reporting, and more reliable decision-making.



INSTITUTIONAL & SECTOR TRANSFORMATION

Anchoring reform programs in financial sustainability and institutional capability.

Sector transformation succeeds when institutions can plan, finance, govern, and execute change.

ACS supports:

- Institutional financial diagnostics ✓
- Finance-capability assessments ✓
- Financial governance redesign ✓
- Cost structures and service economics ✓
- Sector financial frameworks ✓
- Medium-term investment planning ✓
- Subsidy and affordability analysis ✓
- Tariff-budget integration ✓
- Fiscal-impact analysis ✓
- Institutional financial performance improvement ✓
- Financial-operational KPI frameworks ✓

This helps move reform from **aspiration to financially executable implementation.**

HOW WE WORK

Most assignments follow a practical four-stage approach.

- 1. DIAGNOSTIC & BASELINE** Understand current rules, processes, systems, financial data, institutional responsibilities, and capacity constraints.
- 2. DESIGN & ANALYSIS** Develop financial frameworks, projections, scenarios, control structures, process redesign, and reform options.
- 3. ROADMAP & QUICK WINS** Translate recommendations into sequenced and realistic actions aligned with institutional capacity.
- 4. IMPLEMENTATION SUPPORT** Provide technical backstopping, tools, templates, coaching, and structured implementation support as reforms are rolled out.

This mirrors the implementation approach used in the existing PFM practice: diagnosis, design/modeling, roadmap, and implementation support.

WHO WE SUPPORT

Our work is particularly relevant to:

- ✓ Ministries of Finance and Planning
- ✓ Central budget, treasury, and debt agencies
- ✓ Sector ministries
- ✓ Provincial and local governments
- ✓ Municipal authorities
- ✓ Public utilities and service agencies
- ✓ Institutional reform units
- ✓ FMIS and finance-system programs
- ✓ Development-partner and donor-funded reform initiatives
- ✓ Sector authorities undergoing financial or institutional transformation



WHY ACS SYNERGY



Finance-First Perspective

Reform built around financial sustainability, affordability, and execution.



PFM + Institutional Transformation

Budgeting, treasury, governance, systems, and institutional capability considered together.



Strong Financial Modeling Capability

Scenario analysis, fiscal projections, affordability, cost structures, and investment implications.



Systems & Process Understanding

Not limited to policy notes; we work with processes, workflows, controls, systems, and implementation requirements.



Development-Sector Alignment

Experience working within the expectations of donor-funded and development-partner-supported reform environments.



Practical Implementation Orientation

Recommendations designed around real capacity, institutional realities, and implementation constraints.





ABOUT ACS SYNERGY

ACS SYNERGY is a Singapore-headquartered global advisory and finance-transformation firm supporting corporate, public, and development-sector clients across the GCC, United Kingdom, South Asia, North America, and international markets.

Our Development & Public Sector practice supports institutions seeking stronger financial governance, more credible planning, improved institutional capability, and financially sustainable reform.

Stronger reform begins with stronger financial institutions.

Connect with **ACS SYNERGY** to discuss support for public financial management, institutional finance, sector reform, treasury modernization, FMIS, and financially anchored transformation..



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