



## **Workshop on Public Sector Budgeting: Preparation, Implementation and Control**

**March 9 – 13, 2026**

**Capital Heights Hotel, Hospital Road,**

**Upper Hill 00506, Nairobi, Kenya**

**Course Fee: \$4,000 per Participant**

### **Program overview:**

Budgeting and Budgetary Control is a rational means of allocating and controlling scarce resources of an organization towards the attainment of set goals and objectives. This course on budgeting planning, implementation and Control is designed to provide participants with the necessary skills and knowledge to efficiently plan and control the available scarce resources of their ministries, departments, and agencies to achieve their set goals and objectives.

### **For whom:**

This program is designed for Heads of Department, Divisions, Units, Budget Controllers / Directors, Budget Officers / Supervisors in ministries, departments and agencies, and Local Government Councils Chairmen and Treasurers, Budget Analysts / Consultants. Other Officers that may find the program relevant

### **Learning objectives:**

At the end of the program, participants will be able to:

- use specific cost analysis and performance measurement techniques;
- interpret the financial impact of strategic directions;
- explain the problems of overheads allocation and how Activity-Based Analysis may aid decision-making and pricing strategies;
- select the performance measurement systems that work;
- prepare functional and master budgets;
- design a budgetary control system;
- successfully build an integrated planning, budgeting and reporting system; and
- deliver more timely and useful information to decision-makers.

### **Course outline:**

#### **Day 1: Budgeting & Cost Control in the public sector with Strategic Planning**

- Budgeting and the Management System of Contemporary Organizations
- Strategic Planning, Budgeting and Management Control
- Strategic Management Accounting – setting goal and objectives
- From Strategic to Operating Plans – actions and initiatives
- Measuring and Managing the Performance – KPIs and targets
- Managerial Accountability

#### **Day 2: Budgeting: Principles and Key Concepts**

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Lagos: Human Capital Associates Global Consult Ltd: Acme House 2nd Floor, Ogba Industrial Scheme, Ogba, Ikeja – Lagos

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- Understanding the Context for Budgeting
- The Benefit of Budgeting and its Role for Achieving Organizational Targets
- Prerequisites for Effective Budgeting;
- The Budgeting Process
- Determining Budget Estimates
- Budget Reconciliation, Budget Consolidation
- Budget Approval
- Types of Budgets:
- Functional Budgets, Master Budget

### **Day 3: Cost Analysis for Budgetary Purposes**

- Cost Concepts and Terminology
- Different Costs for Different Purposes
- Fixed vs. Variable Costs: The Cost-Volume-Profit Analysis Model
- Contribution Margin Analysis
- Traditional vs. Advanced Techniques in Cost-Control
- Under-costing and Over-costing: Understand Allocation Methods
- How to refine a Costing system?
- Traditional Cost Allocations Systems vs. Activity-Based Costing (ABC)
- Cost Hierarchy & Cost Drivers - Linking Resources, Activities and Management
- Introducing Activity-Based Budgeting (ABB) and Management (ABM)

### **Day 4: New Integrated Performance Measurement Systems**

- Beyond Budgeting: Integrating Financial and Pre-Financial Information
- The Drivers of Value Creation
- The Balanced Scorecard

### **Day 5: Budgetary Control Process:**

- Setting Standards
- Measuring Actuals
- Variance Analysis
- Integrated Reporting
- Connectivity Strategic Goals, Objectives, Actions and Results

***This course package includes:*** Course material in soft copy, Tea break, Lunch, City tour, and certificate of attendance.

A Core 1.5 laptop with the soft copy of the course material loaded with a carrying bag will be presented to the participants at the end of the course.

**Note:** Payment is either USD or the prevailing parallel market rate. We do not accept government official rate.

### **Training Methodology**

- **Methodology:** Lectures, discussions, exercises, case studies, audio-visual aids will be used to reinforce these teaching/learning methods

For bookings and inquiries, call: +234-8051365946, +234-7087578814 (Office Lines)

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