



**Workshop on Public Sector Budgeting:
Preparation, Implementation and Control**
May 20 – 24, 2024, 1st Run: Lagos & Abuja
November 18 – 22, 2024, 2nd Run: Lagos & Port Harcourt

For Tutor -Led Class: 9am – 4:30pm
Workshop fee: N250, 000 per Participant
For online: Delivery via Zoom
Online course fee: N200, 000 per Participant
Available for In-plant Training

**500 U\$D for foreign
Participants**

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

- 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

LOCATIONS

1 - HCA Learning Centre. Acme House 2nd Floor, 23, Acme Road, Ogba, Industrial Scheme, Ikeja, Lagos, Nigeria

2 - Green-Minds Hotel, Plot 764, Cadastral Zone B05, E. Ekukinam Street, Utako District, Abuja

3 – Pakiri hotel Ltd., 4 Okwuruola Street, off Stadium Road, Rumuola, Port Harcourt, Rivers State.

Open Course Fee: N250, 000
In-plant Fee Negotiable

WORKSHOP FEE:

N250, 000 per participant, VAT –N18, 750

Note: this covers Workshop Fee, Tea/coffee break, Lunch, course materials and certificate of attendance.

Payment should be made into our Accounts:

Account Name: Human Capital Associates Global Consult Ltd.

Union Bank of Nig. PLC: Account No: 0097961537

First Bank of Nig. PLC: Account No: 2033683960

Keystone Bank Ltd.: Account No: 1007150325

For Booking / Enquiry, Call: 234-8051365946, 234-7087578814
24/7 Lines: 234-8068933608, 234-8029170491, 234-8145745664,
& 234-9112830607

Methodology

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