



Institute for Capacity Development (ICD)

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Budgeting and Budgetary Control

Course Objectives

On completion of the course, participants should be able to:

- Describe Budgeting as a Planning and Control activity
- Differentiate between different types of budgets
- Understand different approaches to budgeting
- Identify the objectives of budgeting as a financial management tool.
- Apply the concept of internal control by the preparation and interpretation of budgets.
- Explain what is meant by Zero-based Budgeting
- Demonstrate the ability to prepare budgets from given data
- Understand the nature and purpose of budgetary control
- Address the contribution of the Budgeting management function to organizational success
- Provide tools for critical analysis of performance measurement and financial controls in organizations

Target Groups

- Internal audit staff
- HR Officers/ Payroll Officers
- Training Officers
- Accounting staff
- Financial managers
- Project managers/coordinators
- Financial Administrators
- Project officers
- Government Accountants

Course Outline

- Budgeting concepts and context issues
- Types of budgets
- Understanding the need for institutional finance budget
- The basic concepts of budget and budgeting
- Approaches to budgeting
- Budget procedures and budget administration
- Budgeting and management
- Resource Accounting and Control
- Budgeting and planning
- Budgeting and forecasting
- Financial Planning and Forecasting
- Budget Monitoring
- Budgetary controls
- Decentralized Financial management and cost centre development
- Responsibility accounting

- Treasury Management skills
- The basic concepts of budgetary control
- The process of budgetary control
- Budgeting and Financial controls
- Budgetary Analysis – Linking Performance to Plans
- Capital Budgeting models
- Cash flow analysis and management
- Breakeven analysis and expenditure controls
- Financial risk analysis
- Corporate fraud detection
- Corporate Governance in Financial management.
- Database Management
- Action Planning

Dates: 05th – 16th June 2017

Duration: 2 weeks

Course Costs: US\$3150

Venue: Pretoria, RSA