



# Institute for Capacity Development (ICD)

3<sup>rd</sup> Floor, Hatfield Corner, 1101 Burnett Street, Hatfield, P.O. Box 7288, Pretoria 0001, South Africa  
Phone: +27123623397|Cell: +27603048492|Fax +27123623375| E-mail: [coordinator@icdtraining.com](mailto:coordinator@icdtraining.com)

## 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

- General Management Principles
- 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.
- Action Planning

Dates: 09<sup>th</sup> – 20<sup>th</sup> April 2018

Cost: US\$3150/delegate

Duration: 2 weeks

Venue: Pretoria, RSA