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COURSE BROCHURE

Government Budget Preparation and Spending Analysis Course

18 – 29 January 2027
Paris

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Registered in the United Kingdom and Saudi Arabia

Government Budget Preparation and Spending Analysis Course

Ref: 1666_61071 **Date:** 18 – 29 January 2027 **Location:** Paris **Fees:** 9500 GBP

Government Budget Preparation and Spending Analysis is a 2-week training course for budget officers and finance analysts in public sector and government-funded entities, who leave with an annual budget submission backed by spending analysis. Finance ministries and funding bodies now expect every request to show outputs, unit costs and past execution, not just last year's figure plus a percentage. Government Budget Preparation and Spending Analysis is delivered by Jupiter Prime Training.

Why Government Budget Preparation and Spending Analysis Matters Now

Three groups shape government budget preparation and spending analysis today. Central finance authorities tighten ceilings and ask entities to justify each appropriation against measurable outputs. Audit bodies examine commitments, virements and year-end spending surges. Citizens and boards of funded entities expect visible service results for public money. An entity that prepares credible submissions and tracks execution protects its allocation and earns flexibility; one that underspends, overspends or cannot explain variances loses both. The course rests on performance-based budgeting, the medium-term expenditure framework MTEF approach and commitment accounting.

Who Gains Most from Government Budget Preparation and Spending Analysis

- Budget officers who compile spending unit requests and consolidate the entity submission
- Finance analysts who track execution, commitments and variances during the year
- Planning staff who link strategic objectives and outputs to budget lines
- Spending unit coordinators who prepare cost estimates for services and capital projects
- Internal control staff who check appropriation limits and approval of virements

Entities gain most when the budget office, a planning analyst and spending unit coordinators attend together, since a submission only holds when costings, outputs and ceilings are built from the same assumptions.

Government Budget Preparation and Spending Analysis Capabilities

Participants move from incremental line-item requests to costed, output-linked submissions and in-year spending reviews that explain every variance.

- Build an output-linked budget request with unit costs for each service — the finance authority
- Calculate baseline and new-policy costs separately — budget hearing panels
- Apply commitment and appropriation controls to in-year spending — the accounting officer
- Assess execution rates and variances by spending unit — senior management

- Weigh savings options and reprioritisation within a ceiling — the entity's leadership
- Communicate a budget submission and its analysis in a hearing — the finance authority and the board

Key Government Budget Preparation and Spending Analysis Terms

- Appropriation — The legal authority granted to an entity to spend up to a set amount for defined purposes in a fiscal year.
- Budget ceiling — The maximum total an entity may request, issued by the central finance authority before submissions are prepared.
- Commitment — An obligation such as a signed contract or purchase order that reserves funds before payment is made.
- Virement — The transfer of approved funds between budget lines, usually limited and subject to approval.
- Execution rate — Actual spending as a share of the approved appropriation for a period, showing absorption capacity.
- Baseline cost — The cost of continuing existing services at current levels, separated from new policy proposals.

Government Budget Preparation and Spending Analysis Day by Day

Day 1: The Public Budget Cycle and Its Actors

- Budget Calendar From Circular to Approval — Submission Timing Decisions
- Roles of Finance Authority, Entity and Spending Units — Accountability Lines
- Classification by Economic, Functional and Administrative Codes — Reporting Consistency
- Line-Item Versus Performance-Based Budgeting — Choosing the Request Format
- Submission Scoping — Selecting the Services and Units to Cost

Day 2: Strategy, Outputs and the Medium Term

- Objective to Output Mapping — Linking Mandates to Budget Lines
- Output and Outcome Indicator Design — Measurable Service Targets
- MTEF Three-Year Rolling Estimates — Forward Commitment Visibility
- Ceiling Allocation Across Units — Internal Prioritisation Rules
- Policy Change Register — Tracking New Initiatives Separately

Day 3: Costing Services and Baselines

- Baseline Cost Build-Up by Service — Continuing Activity Funding
- Activity-Based Unit Costing — Price Per Case, Student or Patient
- Personnel Cost Modelling With Grades and Allowances — Payroll Accuracy
- Inflation and Price Adjustment Factors — Realistic Estimates
- New Policy Proposal Costing — Incremental Funding Justification

Day 4: Capital Budgeting in Public Entities

- Capital Project Pipeline Screening — Readiness Before Funding
- Whole-Life Costing Including Maintenance — Recurrent Budget Effects
- Cost-Benefit Appraisal for Public Projects — Approve or Defer
- Multi-Year Capital Phasing — Cash Requirement per Year
- Asset Maintenance Backlog Estimates — Renewal Prioritisation

Day 5: Revenue, Grants and Funding Sources

- Fee and Service Charge Forecasts — Own-Source Revenue Estimates
- Grant and Transfer Conditions — Earmarked Funding Constraints
- Donor and Partner Funding Tracking — Co-Financing Commitments
- Revenue Risk Scenarios — Shortfall Contingency Planning
- Funding Source Matrix — Matching Expenditure to Resources

Day 6: Commitment and Appropriation Control

- Commitment Register Design — Funds Reservation Before Purchase
- Appropriation Availability Checks — Preventing Overspending
- Virement Rules and Approval Limits — In-Year Flexibility
- Cash Release Plans and Warrants — Spending Pace Management
- Year-End Carry-Forward and Lapse Rules — Avoiding Spending Surges

Day 7: Analysing Spending Units

- Execution Rate Dashboards by Unit — Absorption Capacity Signals
- Budget Versus Actual Variance Analysis — Price, Volume and Timing Causes
- Cost Ratios per Output — Efficiency Comparison Between Units
- Trend Analysis of Recurrent Spending — Structural Growth Detection
- Arrears and Pending Bills Review — Hidden Liability Exposure

Day 8: Reprioritisation and Savings Options

- Spending Review Methods — Identifying Low-Value Activities
- Savings Option Templates — Service Impact Statements
- Zero-Based Review of Selected Lines — Justifying Every Item
- Ranking Requests Against Ceilings — Transparent Trade-Off Choices
- Mid-Year Budget Revision Requests — Supplementary Funding Cases

Day 9: Presenting and Defending the Budget

- Budget Submission Narrative Structure — Persuasive Justification
- Budget Hearing Preparation and Question Banks — Panel Readiness
- Performance Reports on Prior Year Execution — Credibility Evidence
- Visualising Spending Data for Decision Makers — Clear Exhibits
- Audit Query Responses on Budget Execution — Corrective Action Plans

Day 10: Practising the Annual Budget Submission

- Baseline and New Policy Costing Peer Check — Estimate Robustness
- Output Indicator and Ceiling Fit Review — Allocation Coherence
- Variance and Execution Analysis Rehearsal — Explaining Past Results
- Mock Budget Hearing With Panel Questions — Defence Practice
- Annual Budget Submission — Final Compilation and Analysis Annex

Applying Government Budget Preparation and Spending Analysis After the Course

- Set up a commitment register and monthly execution rate report for each spending unit and review the first results with unit coordinators.
- Separate baseline and new policy costs in the next budget call and present ranked savings options against the issued ceiling to entity leadership.

Government Budget Preparation and Spending Analysis Questions FAQ

What is government budget preparation and spending analysis and why does it matter now?

Government budget preparation and spending analysis is the costing, justification and in-year tracking of public entity budgets. It matters now because finance authorities tie allocations to outputs and past execution, so weak submissions lose funding.

Which roles gain most from government budget preparation and spending analysis?

Budget officers, finance analysts, planning staff and spending unit coordinators gain most. You benefit if you compile requests, track commitments and variances, or defend your entity's figures in budget hearings.

How does government budget preparation and spending analysis differ from a corporate financial planning course?

It follows the public budget cycle rather than a commercial forecast. Instead of profit models and shareholder metrics, it covers appropriations, ceilings, commitment control, unit costs of services and budget hearings.

What do you bring back from government budget preparation and spending analysis training?

You bring back an annual budget submission with baseline and new policy costings, output indicators, an execution and variance annex and prepared answers for the budget hearing.

Government Budget Preparation and Spending Analysis: The Way Forward

The annual budget submission first informs how the entity allocates its ceiling across services before the hearing. Budget officers, planners and leadership use it to defend requests and set in-year controls. After its first use, revisit the unit costs and output indicators against actual execution, since both shape credibility in the next budget call.