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COURSE BROCHURE

# Budget Cycle Planning and Budget Owner Accountability Training Course

27 September – 1 October 2027
Rome

# Budget Cycle Planning and Budget Owner Accountability Training Course

**Ref:** 2298_85627 **Date:** 27 September – 1 October 2027 **Location:** Rome **Fees:** 6200 GBP

Budget Cycle Planning and Budget Owner Accountability is a 1-week training course for finance managers and department heads who run the annual budget timetable and answer for the allocations they hold, and it produces a budget owner accountability charter for one function. Leadership teams now expect each allocation to have a named owner who can explain it at every stage of the year. Jupiter Prime Training offers this course to people who carry that responsibility.

## Why Budget Cycle Planning and Budget Owner Accountability Matters Now

Two pressures shape the annual budget cycle today: executive committees that want allocations settled earlier and revisited more often, and audit committees that ask who signed off each commitment and on what basis. An organisation with a clear calendar, defined spending authority and named owners closes its budget on time and can trace every decision; one without them sees late submissions, unowned overspends and disputes over who approved what. The course rests on named ownership, segregation of duties and the annual planning calendar.

## Who Gains Most from Budget Cycle Planning and Budget Owner Accountability

- Finance managers who set the planning timetable and consolidate submissions
- Department heads who hold an allocation and sign off its spending
- Budget coordinators who chase submissions and track approval stages
- Internal control staff who test approval limits and segregation of duties
- Senior operational leads who defend allocations at the budget committee

A finance office attending with the department heads it supports gains most, because both sides leave with the same milestones and sign-off limits.

## Budget Cycle Planning and Budget Owner Accountability Capabilities

Participants move from a loose annual exercise to a timetabled cycle in which every allocation has an owner, a sign-off limit and a set of checks.

- Design an annual planning calendar with milestones and submission gates — executive committee
- Assign each allocation a named owner with written duties — department heads
- Specify spending authority limits by value and type of commitment — finance office
- Test segregation of duties across requisition, approval and payment — audit committee
- Build owner sign-off checkpoints at each stage of the cycle — budget committee
- Communicate owner performance through a short quarterly scorecard — senior leadership

## Key Budget Cycle Planning and Budget Owner Accountability Terms

- Budget cycle — the yearly sequence of guidance, submission, challenge, approval, monitoring and close for an organisation's allocations.
- Budget owner — the named manager who holds an allocation, signs off its spending and explains its outcome.
- Spending authority limit — the maximum value a role may commit or approve without referring upward.
- Planning calendar — the timetable of milestones and deadlines that drives every stage of the annual cycle.
- Segregation of duties — splitting requisition, approval and payment between different people to prevent error and misuse.
- Accountability charter — a written statement of each owner's duties, limits, checkpoints and reporting obligations.

## Budget Cycle Planning and Budget Owner Accountability Day by Day

### Day 1: The Annual Cycle in Context

- Annual Planning Calendar — Milestones From Guidance to Approval
- Top-Down Guidance Letters — Setting Envelopes Before Submissions Open
- Submission Templates and Assumptions Logs — Consistent Owner Inputs
- Challenge Sessions With Department Heads — Testing Requests Before Approval
- Lessons From Late Cycles — Causes of Missed Approval Deadlines

### Day 2: Defining Budget Ownership

- Owner Mapping by Cost Centre — One Name per Allocation
- Written Owner Duties — What Holding an Allocation Requires
- Shared and Central Costs — Assigning Ownership Without Gaps
- Owner Induction Briefings — Preparing New Department Heads
- Sector Cases From Universities and Logistics Firms — Ownership Choices

### Day 3: Spending Authority and Control Checks

- Spending Authority Limits by Value — Who Signs What
- Role Separation Map — Placing Owner, Finance and Audit Duties
- Segregation of Duties Testing — Requisition, Approval and Payment Split
- Purchase Commitment Checks — Funds Availability Before Orders
- Exception and Override Logging — Tracing Approvals Outside Limits

### Day 4: Holding Owners to Account

- Owner Sign-Off Checkpoints — Quarterly Confirmation of Allocations
- Owner Performance Scorecard — Timeliness, Accuracy and Spending Discipline
- Accountability Conversations — Structured Reviews With Department Heads
- Escalation Routes — When Owners Exceed Limits or Miss Milestones
- Year-End Close and Carry-Forward Requests — Final Owner Responsibilities

## Day 5: Practising the Budget Owner Accountability Charter

- Calendar Build for a Case Organisation — Annual Timetable Applied
- Owner Mapping Exercise — Ownership Gaps Found and Closed
- Authority Limit Table Draft — Sign-Off Values Tested
- Scorecard and Checkpoint Design — Quarterly Owner Review Rehearsed
- Budget Owner Accountability Charter — Complete Charter Presented for Challenge

## Applying Budget Cycle Planning and Budget Owner Accountability After the Course

- Draft next year's planning calendar with submission gates and share it with every department head before guidance is issued.
- Map every cost centre to a named owner, record their spending authority limits and run the first quarterly sign-off checkpoint.

## Budget Cycle Planning and Budget Owner Accountability Questions FAQ

### What is Budget Cycle Planning and Budget Owner Accountability and why does it matter now?

It is the discipline of timetabling the annual budget and giving each allocation a named, answerable owner. Committees now expect earlier settlement and clear sign-off trails, so unclear ownership quickly becomes visible.

### Which roles gain most from Budget Cycle Planning and Budget Owner Accountability?

Finance managers and department heads gain most. Finance managers learn to run the calendar and checks, while department heads learn what holding an allocation requires of them.

### How does Budget Cycle Planning and Budget Owner Accountability differ from a variance analysis course?

It differs because it focuses on the structure around the numbers. Variance courses explain monthly gaps; this course sets the calendar, ownership, sign-off limits and checks that make those explanations possible.

### What do you bring back from Budget Cycle Planning and Budget Owner Accountability?

You bring back a budget owner accountability charter built on a case, with a planning calendar, owner map, authority limit table and quarterly scorecard you can adapt to your organisation.

## Budget Cycle Planning and Budget Owner Accountability: The Way Forward

The budget owner accountability charter first informs the decision on who holds each allocation when next year's guidance is issued. Finance managers and department heads use it together through every stage of the cycle. After its first year, revisit the spending authority limits: they decide how many approvals move upward and whether owners feel trusted to act within their allocations.