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COURSE BROCHURE

# Departmental Budget Building, Headcount Costing and Phasing Training Course

4 – 8 October 2027
Casablanca

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Registered in the United Kingdom and Saudi Arabia

# Departmental Budget Building, Headcount Costing and Phasing Training Course

**Ref:** 2304_85884 **Date:** 4 – 8 October 2027 **Location:** Casablanca **Fees:** 4500 GBP

Departmental Budget Building, Headcount Costing and Phasing is a 1-week training course for new budget holders and non-finance managers who must submit a first cost-centre budget, and it produces a phased departmental budget pack. Finance teams now ask line managers to own their numbers earlier and defend every salary and spend line with evidence. Jupiter Prime Training offers this course to managers taking on that responsibility.

## Why Departmental Budget Building, Headcount Costing and Phasing Matters Now

Three pressures meet in the departmental budget today: finance teams that push budget ownership down to line managers, workforce costs that form the largest and least flexible part of most cost centres, and leadership that expects spending to follow a predictable monthly profile. A manager who builds lines from drivers, costs every post fully and phases spend realistically earns credibility with finance; one who rolls last year forward plus a percentage invites cuts and mid-year surprises. The course rests on zero-based line building, driver-based estimating and simple scenario testing.

## Who Gains Most from Departmental Budget Building, Headcount Costing and Phasing

- Line managers taking responsibility for a cost centre for the first time
- Team leaders who request posts, overtime and temporary staff
- Operations supervisors who order consumables, services and equipment
- Project and service coordinators who forecast spend against an allocation
- Administrative officers who prepare budget submissions for their department

A department sending its manager with the officer who prepares submissions gains most.

## Departmental Budget Building, Headcount Costing and Phasing Capabilities

Participants move from an inherited spreadsheet to a budget they built line by line and can explain to finance.

- Build each non-pay line from volumes, unit rates and known commitments — finance business partner
- Calculate the full annual cost of every post, including allowances and on-costs — department head
- Specify vacancy, starter and leaver assumptions that shape the pay budget — workforce planners
- Design a monthly phasing profile that reflects seasonality and contract dates — cash flow owners
- Test optimistic and cautious scenarios on the main cost drivers — senior leadership

- Communicate the budget submission and forecast updates in plain terms — finance reviewers

## Key Departmental Budget Building, Headcount Costing and Phasing Terms

- Cost centre — an organisational unit whose spending is collected and reported against one approved budget.
- Fully loaded post cost — the salary of a role plus allowances, employer contributions and other on-costs.
- Vacancy factor — a reduction in the pay budget reflecting the expected share of posts left unfilled.
- Budget phasing — spreading an annual budget across months to match when spending will actually occur.
- Run rate — current monthly spending projected forward to estimate the full-year outturn.
- Zero-based line — a budget line justified from its drivers each year rather than rolled from the prior year.

## Departmental Budget Building, Headcount Costing and Phasing Day by Day

### Day 1: The Budget Holder Role

- Budget Calendar and Submission Deadlines — Timing of Each Departmental Decision
- Cost Centre Structure and Account Codes — Where Spending Is Recorded
- Last Year Outturn Review — Separating Recurring From One-Off Spend
- Budget Holder Responsibilities — What Finance Expects From Line Managers
- Hospital Ward and Retail Branch Cases — Two Cost Centres Compared

### Day 2: Headcount Costing

- Establishment List — Approved Posts Against People in Post
- Fully Loaded Post Cost Sheet — Salary, Allowances and Employer Contributions
- Starters, Leavers and Increments — Monthly Pay Movements Modelled
- Vacancy Factor and Overtime Assumptions — Realistic Pay Budget Sizing
- Temporary and Agency Staff Costing — Cover Decisions Priced

### Day 3: Non-Pay Lines From Drivers

- Driver-Based Estimating — Volumes Multiplied by Unit Rates
- Contract and Subscription Register — Committed Costs Captured Early
- Consumables and Maintenance Lines — Usage Patterns Turned Into Figures
- Zero-Based Line Justification — Defending Each Request on Evidence
- Savings and Growth Bids — Prioritising Requests for Approval

## Day 4: Phasing, Scenarios and Reporting

- Monthly Phasing Profiles — Seasonality, Contract Dates and Pay Awards
- Run-Rate Forecast — Projecting the Full-Year Outturn
- Optimistic and Cautious Scenarios — Testing the Main Cost Drivers
- Monthly Budget Statement Reading — Spotting Miscoding and Timing Gaps
- Forecast Commentary for Finance — Explaining Movements in Plain Terms

## Day 5: Practising the Phased Departmental Budget Pack

- Headcount Costing Exercise — Case Establishment Fully Costed
- Non-Pay Build Exercise — Driver Sheets Completed for a Case Department
- Phasing and Scenario Exercise — Monthly Profile Tested Under Pressure
- Budget Defence Rehearsal — Questions From a Finance Panel Answered
- Phased Departmental Budget Pack — Complete Submission Presented for Challenge

## Applying Departmental Budget Building, Headcount Costing and Phasing After the Course

- Rebuild the pay budget from the establishment list with fully loaded post costs, a vacancy factor and monthly starter and leaver movements.
- Phase the next submission month by month and send finance a run-rate forecast with short commentary after the first quarter.

## Departmental Budget Building, Headcount Costing and Phasing Questions FAQ

### What is Departmental Budget Building, Headcount Costing and Phasing and why does it matter now?

It is the work of turning a department's posts and activities into a costed, phased budget. Finance now expects line managers to own these numbers and explain them without help.

### Which roles gain most from Departmental Budget Building, Headcount Costing and Phasing?

New cost-centre managers and team leaders gain most, along with the officers who prepare submissions. Each leaves able to cost posts, build lines from drivers and phase spending.

### How does Departmental Budget Building, Headcount Costing and Phasing differ from a corporate budgeting course?

It differs in scale and audience. Corporate budgeting courses consolidate group plans and statements; this course stays inside one department, focusing on posts, non-pay lines, monthly phasing and the conversation with finance.

## What do you bring back from Departmental Budget Building, Headcount Costing and Phasing?

You bring back a phased departmental budget pack built on a case, with a post costing sheet, driver-based line sheets, monthly profile and scenarios ready to adapt to your own cost centre.

## Departmental Budget Building, Headcount Costing and Phasing: The Way Forward

The phased departmental budget pack first informs the budget submission a manager makes to finance each year. Line managers and their administrative officers use it monthly to compare spending with the profile. After its first use, revisit the vacancy and phasing assumptions: they decide how accurate the forecast will be and how much trust finance places in the department.