Training Course on Activity Based Budgeting in the Public Sector

Professional Development Training Course Outline

Category	Business	**Duration**	10 Days
Base Fee	$3,000 USD	**Delivery Mode**	Online / On-site Hybrid

Course Introduction

In today's dynamic public sector landscape, characterized by increasing demands for **transparency**, **accountability**, and **efficient resource allocation**, traditional budgeting methods often fall short. Training Course on Activity–Based Budgeting in the Public Sector provides public sector professionals with the essential knowledge and practical skills to revolutionize their budgeting processes. By focusing on the **cost drivers** of public services and linking expenditures directly to specific **activities** and **outcomes**, ABB empowers organizations to achieve greater **financial control**, enhance **performance management**, and make more **data-driven decisions**. Participants will gain a deep understanding of the core principles of ABB, its strategic advantages in a public sector context, and the practical steps involved in its successful **implementation** and **sustainability**. This course equips individuals with the tools to foster a culture of **value for money** and optimize the utilization of public resources, ultimately contributing to improved service delivery and enhanced citizen trust.

This intensive program delves into the intricacies of designing, implementing, and managing an effective ABB system within the public sector. Participants will explore real-world case studies and engage in practical exercises to master key concepts such as **activity identification**, **cost object definition**, **resource allocation**, and **performance measurement**. The training emphasizes the integration of ABB with existing **financial management systems** and strategic planning frameworks, ensuring a holistic approach to resource management. By understanding the relationship between activities, costs, and outcomes, public sector entities can gain valuable insights into the true cost of their services, identify areas for **efficiency gains**, and make informed choices about resource prioritization. This course is designed to foster **innovation** in financial management and equip participants with the skills to champion the adoption of ABB within their respective organizations, leading to greater **fiscal responsibility** and improved public service delivery.

Programme Curriculum

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Course Objectives

1. **Define Activity-Based Budgeting (ABB)** and articulate its core principles in the public sector.
2. Analyze the **advantages of ABB** over traditional budgeting methods in enhancing **financial transparency**.
3. Identify and categorize key **public sector activities** and their associated **cost drivers**.
4. Develop a framework for **cost object definition** and **cost allocation** within an ABB system.
5. Apply techniques for **resource allocation** based on activity consumption and strategic priorities.
6. Integrate **performance measurement** metrics with ABB to track efficiency and effectiveness.
7. Utilize **data analytics** to generate meaningful insights from ABB data for informed decision-making.
8. Understand the practical steps involved in the **implementation of ABB** in a public sector organization.
9. Address common **challenges and risks** associated with ABB implementation and develop mitigation strategies.
10. Align ABB with existing **financial management information systems (FMIS)** and strategic planning processes.

11. Foster a culture of **cost consciousness** and **accountability** through the application of ABB principles.
12. Develop strategies for the **sustainability and continuous improvement** of an ABB system.
13. Communicate the benefits and principles of ABB effectively to **stakeholders** within the public sector.

Organizational Benefits:

- Enhanced accuracy in cost identification and allocation.
- Improved efficiency and resource utilization.
- Better performance measurement and accountability.
- More informed decision-making regarding resource allocation and service delivery.
- Increased transparency in the use of public funds.
- Support for strategic planning and budget justification.
- Identification of non-value-added activities for potential elimination.
- Greater alignment of budgets with organizational goals and objectives.

Target Participants

1. **Budget Officers and Analysts:** Responsible for preparing and managing public sector budgets.
2. **Finance Directors and Managers:** Overseeing the financial operations and strategic financial planning of public entities.
3. **Heads of Departments and Program Managers:** Accountable for the efficient use of resources within their respective areas.
4. **Policy Analysts and Advisors:** Involved in resource allocation decisions and performance evaluation.
5. **Internal Auditors:** Assessing the effectiveness and efficiency of financial management processes.
6. **Public Sector Accountants:** Responsible for maintaining financial records and reporting.
7. **Senior Government Officials:** Leading and making strategic decisions related to public finance.
8. **Development Partners and NGOs:** Involved in funding and monitoring public sector programs.

Course Outline

1: Foundations of Public Sector Budgeting and the Need for ABB

- Overview of traditional budgeting methods in the public sector.
- Limitations of traditional budgeting in addressing modern challenges.
- The concept and evolution of Activity-Based Budgeting (ABB).
- Key principles and characteristics of ABB in a public sector context.
- The strategic importance of ABB for enhanced financial management.

2: Core Concepts of Activity-Based Budgeting

- Defining activities, cost drivers, and cost objects in the public sector.
- Identifying and classifying different types of activities within public entities.
- Understanding the relationship between activities, resources, and outputs.
- Methods for identifying and analyzing key cost drivers for public sector activities.
- Establishing clear and measurable cost objects for effective cost tracking.

3: Designing and Implementing an ABB System

- Steps involved in the design and implementation of an ABB system.
- Developing an activity dictionary and cost driver database.
- Mapping resources to activities and allocating costs to cost objects.
- Integrating ABB with existing organizational structures and processes.
- Utilizing technology and software for efficient ABB implementation.

4: Cost Allocation and Management in ABB

- Different approaches to cost allocation in an ABB framework.
- Direct versus indirect cost allocation methodologies.
- Using activity cost rates for accurate cost assignment.
- Analyzing cost variances and identifying areas for cost management.
- Applying ABB for better decision-making regarding resource utilization.

5: Integrating Performance Measurement with ABB

- The link between activities, costs, and performance outcomes.
- Developing key performance indicators (KPIs) aligned with activities and objectives.
- Using ABB data to monitor and evaluate program efficiency and effectiveness.
- Upcoming Scheduled Sessions

Start Date	End Date	Location	Price
21 Sep 2026	02 Oct 2026	Online	$2,000
21 Sep 2026	02 Oct 2026	Physical	$3,000
21 Sep 2026	02 Oct 2026	Physical	$0
21 Sep 2026	02 Oct 2026	Physical	$0
21 Sep 2026	02 Oct 2026	Physical	$0
21 Sep 2026	02 Oct 2026	Physical	$0
21 Sep 2026	02 Oct 2026	Physical	$0
21 Sep 2026	02 Oct 2026	Physical	$0

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