EXECUTIVE PROGRAMME IN STRATEGIC BUDGETING, FINANCIAL PLANNING AND EXPENDITURE CONTROL

Introduction

Effective budgeting is the foundation of sound financial management and institutional sustainability. Organizations that successfully align their financial resources with strategic priorities are better positioned to deliver results, manage risks, and maintain accountability. This executive programme equips finance professionals and senior managers with advanced skills in strategic budgeting, financial planning, and expenditure control. Participants will learn how to design credible budgets aligned with organizational priorities, allocate resources efficiently, monitor financial performance, and implement strong budget control mechanisms. The programme integrates international best practices in financial planning and budgeting used by governments, multinational organizations, and development institutions.

Course Objectives

- Develop strategic and programme-based budgets
- Apply modern budgeting frameworks including performance-based budgeting
- Align budgets with organizational strategic plans
- Monitor expenditure and financial performance effectively
- Implement strong budget control systems

Course Modules

> Module 1: Foundations of Strategic Budgeting

- Role of budgeting in organizational performance
- Budgeting frameworks and institutional governance
- Linking budgets with strategic plans

> Module 2: Budget Preparation and Financial Planning

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Location Thika & Nairobi

- Budget formulation techniques
- Programme-based and performance-based budgeting
- Financial forecasting and planning

> Module 3: Revenue Forecasting and Financial Assumptions
- Revenue projection techniques
- Cost estimation methods
- Financial planning under uncertainty

> Module 4: Resource Allocation and Budget Prioritization
- Strategic allocation of financial resources
- Budget prioritization frameworks
- Aligning departmental budgets with organizational goals

> Module 5: Budget Execution and Financial Management
- Budget implementation systems
- Managing financial commitments
- Monitoring budget performance

> Module 6: Budget Control Systems
- Internal financial control mechanisms
- Variance analysis and corrective actions
- Strengthening fiscal discipline

> Module 7: Budget Monitoring and Financial Reporting
- Budget monitoring tools and frameworks
- Financial performance reporting
- Communicating financial performance to leadership

> Module 8: Financial Transparency and Accountability
- Financial reporting standards
- Strengthening transparency in financial management
- Accountability frameworks

> Module 9: Financial Risk Management
- Identifying financial risks
- Budget risk mitigation strategies
- Financial sustainability planning

> Module 10: Financial Governance and Ethical Financial Management

- Financial governance frameworks
- Ethical financial management practices
- Preventing financial mismanagement