



FINANCE AND TREASURY TRAINING

Budgeting and Expenditure Control in the Public Sector

3 day course

Classroom, online or in-house

Course overview

A public budget that is approved and then not executed as approved undermines every service that depended on it, and the failure usually shows up as commitments entered without funds rather than as overspending on a line. This course covers execution. Delegates work through the budget cycle and where a vote holder's authority begins and ends, then through preparing estimates that can actually be delivered. Commitment control is covered as the central discipline, including the point at which an obligation is created. Cash release, warrants and managing a programme when releases are late follow. Virement, supplementary budgets and the rules governing reallocation are addressed. Procurement interfaces and payroll control are covered. Expenditure reporting, variance explanation and in year adjustment follow. Arrears and their consequences are treated directly. The course closes on accounting officer responsibility, on audit queries and on answering to an oversight committee.

What you will learn

- Work within the budget cycle and a vote holder's authority
- Prepare estimates that can be delivered
- Apply commitment control from the point an obligation arises
- Manage a programme through cash release and late warrants
- Apply virement and supplementary budget rules correctly
- Control procurement and payroll expenditure
- Explain variances, prevent arrears and answer audit and oversight

Who should attend

- Government budget officers and accounting officers
- Programme and project managers in public agencies
- Internal auditors within government ministries
- Local government finance officers
- Public enterprise finance managers

Course outline

- 01 Approved but not executed
- 02 The budget cycle and vote holder authority
- 03 Preparing deliverable estimates
- 04 Commitment control
- 05 Cash release, warrants and late funding
- 06 Virement and supplementary budgets
- 07 Procurement interfaces and payroll control
- 08 Reporting, arrears, audit queries and oversight

Upcoming dates



Dates	Venue	Format	Fee per delegate
14 to 16 October 2026	Accra, Ghana	Classroom	USD 995
19 to 21 October 2026	Harare, Zimbabwe	Classroom	USD 995
30 December 2026 to 1 January 2027	Online	Online	R6,500
10 to 12 February 2027	Kampala, Uganda	Classroom	USD 995

Fees and how to register

This 3 day course is **R6,500** per delegate online, **R14,950** in the classroom in South Africa, Botswana, Namibia, Lesotho and Eswatini, and **USD 995** in the classroom elsewhere in Africa. In-house training is quotation on request. Book 2 or more delegates on this course and save 10%.

To register or request an in-house proposal, visit www.afrisciencegroup.com, email info@afriScience.co.za, or WhatsApp us on **+27 63 479 1136**.

AfriScience Group | +27 61 536 6531 | info@afriScience.co.za | Pretoria, Gauteng, South Africa