

Please photocopy & circulate to:		
1.	2.	3.

An introduction to
BUDGETS, BUDGETING
& BUDGETARY CONTROL

15 JUNE 2010 - LONDON



This popular one-day seminar is designed to provide a simple and practical guide to budgets, budgeting and budgetary control in public sector organisations. The day is aimed at managers and staff who have no formal training or background in accounting or finance and no previous knowledge of budgeting will be assumed. The day will include a series of case studies to illustrate key points and plenty of opportunity for questions and discussion. A detailed workbook accompanies the seminar.

PROGRAMME

0945 Registration, 1000 Start, 1630 Close, Lunch is included

Introduction

- What is a budget?
- Why bother?
- Financial management and control in the public sector
- VFM, Best Value and Gershon Efficiency

Basics of Accountancy

- Financial accounts and management accounts
- Accounting principles and accruals
- Capital and current expenditure

Financial Systems

- Accounting for transactions
- Audit trails and suspense accounts
- Commitments
- Cost centres and coding structures
- The financial cycle and timetable

Case Study 1

Incremental approach to preparing next year's budget

This seminar can also be run In-House.
 For a FIXED PRICE, 'ALL IN' quote, please contact ETC

Budget Preparation

- Strategies and techniques
- Top down or bottom up? Centralisation v Delegation
- Incremental budgets
- Zero based and priority based budgeting
- Growth, savings and inflation
- Forecasting income

Case Study 2 - Zero base budget for a new service

Budget Monitoring

- Understanding your budget
- Budget profiles
- Sources of information
- Reconciliation and variance analysis

Case Study 3 - Interpreting a budget monitoring report

Budgetary Control

- Virements and moratoriums
- The impact on service delivery
- Reporting to senior management and committee or executive board

Case Study 4 - Dealing with an overspending budget

Presented by: Penny Badcoe, CPFA, Associate Consultant, ETC
 Penny is a CIPFA accountant with over 20 years' experience of working for and advising the public sector. Her background includes senior positions at a major metropolitan authority, as well as working as a public sector management consultant for a major accountancy & consultancy practice. Penny now trains, assists and advises local and central government, the NHS and a range of other public sector bodies on topics including: financial management, procurement, service restructuring and change management, Best Value, PFI/PPP and business cases



ETC, PO Box 999, Leeds LS16 0AA Telephone 0113 230 6170 Fax Booking Line 0113 298 2088

Venue - Park Inn Hotel, Southampton Row, London WC1
 Nearest Underground Station • Holborn • Piccadilly and Central Lines

Fee per delegate - £195.00 plus £34.12 VAT Total £229.12

email mail@publicsecta.com www.publicsecta.com

ETC is one of the leading providers of short course training to the public sector in the UK, Ireland and Europe, with a fifteen year plus track record of delivering practical, detailed and focused training that will help you to 'do your job better'

BOOKING FORM

BUDGETS, BUDGETING & BUDGETARY CONTROL

15 June 2010 - London

ORGANISATION _____

① First Name _____ Surname _____

ADDRESS _____

Job Title _____

② First Name _____ Surname _____

POSTCODE _____

Job Title _____

TEL inc STD	FAX inc STD	e-mail
-------------------	-------------------	--------

UNFAMILIAR WITH ETC? If you would like to speak to past delegates, please do not hesitate to contact ETC

SOME OF THE ORGANISATIONS WHO ATTENDED ETC SEMINARS DURING 2009/10

2gether NHS Foundation Trust ● Aberdeen University ● Anglia NHS Support Partnership ● Animal Health (DEFRA) ● Argyll & Bute Council ● Arun District Council
Ashford & St Peter's Hospitals NHS Trust ● Babergh District Council ● Bangor University ● Barnet Homes ● Barnet Primary Care Trust ● Bassetlaw Primary Care Trust ● Bedford Borough Council
Bedford Hospital NHS Trust ● Belfast City Centre Management ● Berkshire Shared Services ● Bournville College ● Bradford & Airedale Teaching Primary Care Trust
Bradford Drug & Alcohol Action Team ● Bristol City Council ● Bridgend County Borough Council ● Bury Metropolitan Borough Council ● Business & Enterprise North East
Caerphilly County Borough Council ● Calderdale Council ● Cardiff Council ● Carmarthenshire County Council ● Cambridge Perfusion Services ● Cannock Chase District Council
Ceredigion County Council ● Chelmer Housing Partnership ● Chelsea & Westminster Hospital ● Cherwell District Council ● Chiltern District Council ● City of London Corporation
Clackmannanshire Council ● Clydebank College Colchester Borough Council ● Comhairle nan Eilean Siar ● Commission for Local Administration in England ● Community Services Bury
Connexions Norfolk ● Copeland Borough Council ● Cornwall Council ● Cranford Children's Centre ● Cumbria Drug and Alcohol Action Team ● Denbighshire County Council
Department for Regional Development (NI) ● Department of Contracts (Malta) ● Department of Energy & Climate Change ● Derby University ● Devon & Cornwall Constabulary
Doncaster Metropolitan Borough Council ● Dorset HealthCare NHS Foundation Trust ● Durham University ● East & North Hertfordshire NHS Trust ● East London NHS Foundation Trust
East Midlands Development Agency ● East Midlands Healthcare Workforce Deanery ● East Sussex County Council ● East Sussex Fire & Rescue Service ● East, North & West Hertfordshire PCT
Eastbourne Borough Council ● Edinburgh City Council ● Education Leeds ● Elmbridge Borough Council ● Environment Agency ● European Aviation Safety Agency
European Centre for the Development of Vocational Training (Greece) ● European Court of Auditors (Luxembourg) ● European Investment Bank (Luxembourg)
European Patent Office (The Netherlands) ● European Space Agency (France) ● European Space Research & Technology Centre (Netherlands) ● European Training Foundation (Italy)
First Choice Homes Oldham ● Flintshire County Council ● Frontex (Poland) ● Glasgow Caledonian University ● Glasgow Housing Association ● Gloucestershire County Council
Great Yarmouth & Waveney Primary Care Trust ● Greater Manchester Waste Disposal Authority ● Grwp Gwalia Cyf ● Halcrow Group ● Hammersmith & Fulham Drug & Alcohol Action Team
Hampshire County Council ● Hampshire Fire & Rescue Service ● Hartpury College ● Hastings Borough Council ● Havant Borough Council ● Herefordshire Council
Hertfordshire Constabulary ● Hertfordshire Partnership NHS Foundation Trust ● Highways Agency ● Hillingdon Primary Care Trust ● HM Prison Service ● HMP & YO1 New Hall
HMP Askham Grange ● HMP New Hall ● Homes for Haringey ● Imperial College Healthcare NHS Trust ● Improvement and Efficiency West Midlands ● Independent Police Complaints Authority
Infineum UK ● Inverclyde Council ● Isle of Anglesey County Council ● Isle of Wight Council ● Keele University ● Kensington & Chelsea Tenant Management Organisation
Kent Drug & Alcohol Action Team ● Kingdom Housing Association ● Kirklees Council ● Kirklees PCT ● Lanarkshire Alcohol & Drug Action Team ● Lancashire Drug & Alcohol Action Team
Learning and Skills Council ● Leeds City Council ● Leeds Partnerships NHS Foundation Trust ● Legal Services Commission ● Lewes District Council ● Lincolnshire Community Health Services
Lincolnshire County Council ● Liverpool Heart & Chest Hospital NHS Trust ● Local Better Regulation Office ● London Ambulance Service ● London Borough of Brent
London Borough of Camden ● London Borough of Croydon ● London Borough of Ealing ● London Borough of Enfield ● London Borough of Greenwich ● London Borough of Hackney
London Borough of Hammersmith & Fulham ● London Borough of Haringey ● London Borough of Harrow ● London Borough of Hillingdon ● London Borough of Islington
London Borough of Lambeth ● London Borough of Merton ● London Borough of Newham ● London Borough of Richmond upon Thames ● London Borough of Southwark
London Borough of Sutton ● London Borough of Tower Hamlets ● London Borough of Waltham Forest ● London Borough of Wandsworth ● London Councils
London Fire and Emergency Planning Authority ● Maidstone & Tunbridge Wells NHS Trust ● Manchester City Council ● Manchester Mental Health ● McGrigors
Metropolitan Police ● Mid Cheshire Hospitals NHS Foundation Trust ● Ministry of Economy (Lithuania) ● Ministry of Education (Poland) ● Ministry of Environment (Latvia)
Ministry of Finance (Bulgaria) ● Ministry of Finance (Slovenia) ● Ministry of Regional Development (Poland) ● Ministry of Environment (Poland) ● Ministry of Justice
Museum of London Group ● Nacro ● National Clinical Assessment Service ● National Council for Voluntary Organisations ● National Prescribing Centre ● NATO ● Natural England
Newtownabbey Borough Council ● NHS Barnsley ● NHS Bedfordshire ● NHS Berkshire East ● NHS Blackburn with Darwen ● NHS Blackpool ● NHS Dental Services
NHS Doncaster ● NHS East Lancashire ● NHS Education for Scotland ● NHS Forth Valley ● NHS Great Yarmouth & Waveney ● NHS Havering ● NHS Hounslow
NHS Institute for Innovation & Improvement ● NHS Manchester ● NHS National Services Scotland ● NHS Newcastle & North Tyneside Community Health ● NHS Newham
NHS Somerset ● NHS South Gloucestershire Provider Services ● NHS South West Essex ● NHS Wandsworth ● Norfolk Community Healthcare ● Norfolk Constabulary
Norfolk County Council ● Norfolk Drug & Alcohol Action Team ● North Ayrshire Council ● North Down Borough Council ● North East Essex Primary Care Trust
North East Lincolnshire Council ● North East Lincolnshire Council ● North Lanarkshire Council ● North Lincs Primary Care Trust ● North Peterlee Neighbourhood Pathfinder
North Tyneside Council ● North West Collaborative Procurement Hub ● Northamptonshire County Council ● Northumberland County Council ● Northumberland Tyne & Wear NHS Trust
Nottingham City Council ● Nottingham University ● Nottinghamshire Community Health ● Nottinghamshire County Council ● Npower ● Omagh District Council ● One NorthEast
Oxfordshire County Council ● Oxfordshire Drug & Alcohol Action Team ● Partnerships for Schools ● Pennine Prospects ● Plymouth City Council ● Poole Borough Council
Prospect Community Housing ● Prospect Leicestershire ● Reading Borough Council ● Redbridge Primary Care Trust ● Rochdale Metropolitan Borough Council
Rochford District Council ● Rotherham Doncaster and South Humber Mental Health NHS Foundation Trust ● Royal Berkshire Fire Service ● Royal Borough of Windsor & Maidenhead
Safer Bristol Partnership ● Safer Middlesbrough ● Safer Sutton Partnership Service ● Salford City Council ● Sandwell Metropolitan Borough Council ● Sandwell Supporting People
Scottish Borders Council ● Semple Fraser ● Shropshire Fire and Rescue Service ● Slough Borough Council ● Solihull Metropolitan Borough Council
South Cambridgeshire District Council ● South Lanarkshire Council ● South London & Maudsley NHS Foundation Trust ● South West Essex Primary Care Trust
South West London & St. George's Mental Health Trust ● South West Strategic Health Authority ● South Yorkshire Passenger Transport Executive ● Southampton City Council
Southampton University Hospitals NHS Trust ● Southend-on-Sea Borough Council ● Staffordshire County Council ● Stockport Homes ● Stockport Metropolitan Borough Council
Stockport NHS Foundation Trust ● Stockport Primary Care Trust ● Stockton-on-Tees Borough Council ● Stoke-on-Trent City Council ● Stoke-on-Trent Community Health Services
Stoke-on-Trent Primary Care Trust ● Stoke-on-Trent Youth Offending Services ● Strathclyde Police ● Suffolk Coastal District Council ● Suffolk County Council ● Suffolk Drug & Alcohol Action Team
Suffolk Mental Health NHS Trust ● Sunderland City Council ● Surrey Community Health Services ● Surrey County Council ● Surrey Waste Management ● Tameside MBC
Thames Valley Police ● The Arts Institute at Bournemouth ● The British Council ● The Grove Children and Family Centre ● The Mersey Partnership ● The Standards Board for England
Torfaen County Borough Council ● Transport for London ● Treasury Solicitors ● Trent & Dove Housing ● Tyne & Wear Fire & Rescue Service ● UK Trade and Investment
University College London ● University of Wales ● Victory Primary & Children's Centre ● Viridor Waste ● Warwickshire Fire and Rescue Service ● Wakefield Primary Care Trust
Wales Audit Office ● Waveney District Council ● West Berkshire Council ● West Granton Housing Co-operative ● West Lothian Council ● West Sussex County Council ● West Sussex Health
West Sussex Primary Care Trust ● West Yorkshire Probation ● Westcountry Housing ● Wigan Council ● Wiltshire County Council ● Wirral Primary Care Trust ● Wolverhampton City Council
Wolverhampton City Primary Care Trust ● Wrexham County Borough Council ● York University ● Youth Justice Agency (Northern Ireland) ● Youth Justice Board ● York City Council



ETC, PO Box 999, Leeds LS16 0AA, UK
Telephone 0113 230 6170 00+44+(0)
e-mail mail@publicsecta.com

www.publicsecta.com

ETC is one of the leading providers of short course training to the public sector in the UK, Ireland and Europe, with a fifteen year plus track record of delivering practical, detailed and focused training that will help you to 'do your job better'