



## » TARGET GROUP

This short course is designed for the public sector and is aimed at:

- Individuals who are involved, or will be involved, in the budgeting process;
- Practitioners in a range of government departments and public sector institutions in national and provincial sphere;
- Decision makers and advisors as well as senior managers and operational managers required to implement budgeting and financial management systems; and
- Department and organisation managers.

## » BENEFITS

The benefits of this short course include:

- Effectively apply government budgeting procedures and techniques;
- Understanding of the detailed government budget cycle;
- Exposure to the different National Treasury guidelines for budgeting;
- Insight into the different budget formats and costing methodologies; and
- Apply the SCoA for the classification of budget information.

## » ABOUT US

Pro-Active College excels in the education, training and development of public and private sector officials. With its strong focus on practical workplace skills, Pro-Active College strives to facilitate measurable improvements in the productivity of client organisations.

# GOVERNMENT BUDGETING

## including SCoA

This short course provides the learner with the knowledge, skills, attitudes and values to understand and apply the principles and concepts of budgeting in the government sector.



UNIT  
STANDARD  
ALIGNED



PRACTICAL  
TRAINING



OUTCOMES  
BASED

Designed and developed by Pro-Active College, this short course is aligned to the unit standard:

**PREPARE BUDGETS FOR A SPECIFIC SECTOR**  
(US: 120302)

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# COURSE OUTLINE

## » OUTCOMES

On completion of this short course, learners will be able to:

- Interpret budgets within a specific sector;
- Evaluate budget formats and approaches to budgeting;
- Manage data for preparing a budget;
- Estimate a budget using prescribed formats;
- Prepare a motivation for budgetary requests; and
- Prepare a budget based on approved amounts.

## » DURATION

Four-day contact session

## » CERTIFICATION

Option 1: Certificate of Attendance

Option 2: Certificate of Competence, after successfully completing an assessment at the end of the contact session.

### LEARNING UNIT ONE

#### INTERPRET BUDGETS WITHIN A SPECIFIC SECTOR

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- Budgeting in the public sector
- Role and purpose of budgets in a specific sector according to legislation
- Principals of budgeting in terms of application
- Components of a budget within a specific sector as per legislation

### LEARNING UNIT TWO

#### EVALUATE BUDGET FORMATS AND APPROACHES TO BUDGETING

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- Budgeting formats – Introduction
- Range of budget formats
- Budget costing approaches

### LEARNING UNIT THREE

#### MANAGE DATA FOR PREPARING A BUDGET

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- Principles and goals of the fiscal framework
- Budgetary requirement
- Financial analysis of the fiscal framework
- Compile information for a budget utilising policy, strategic and performance plans
- Importance of monitoring and evaluation
- Medium term expenditure guidelines

### LEARNING UNIT FOUR

#### ESTIMATE BUDGET USING PRESCRIBED FORMATS

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- Annual budget according to appropriate approaches and prescribed formats
- Cash flow estimation

### LEARNING UNIT FIVE

#### PREPARE MOTIVATION FOR BUDGETARY REQUESTS

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- Motivation for budgetary request
- Standard Chart of Accounts (SCoA)
- Eight segments of SCoA
- Item segment classification of revenue (receipts)
- Item segment classification of expenditure (payments)

### LEARNING UNIT SIX

#### PREPARE BUDGET BASED ON APPROVED AMOUNTS

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- Budget request to role players
- Basic steps required to finalise budget allocation
- Prepared and finalise budgets in accordance with organisation practices and principles