



## **Advanced Performance-Based Budgeting and Results Course**

11 – 15 July 2027  
Zanzibar

## Advanced Performance-Based Budgeting and Results Course

**Ref:** 1168\_186299 **Date:** 11 – 15 July 2027 **Location:** Zanzibar **Fees:** 5500 Euro

### Overview

Advanced Performance-Based Budgeting and Results Course is a one-week course for budget directors, public-finance managers, program managers, planners, performance specialists, analysts, auditors, and policy teams who need a Performance Budget Decision Pack. Participants structure programs, connect resources to activities and outputs, define outcomes, design indicators and targets, cost services, test budget proposals, monitor delivery, conduct spending reviews, and report accountability. The course uses performance information to inform judgment rather than trigger automatic allocations. Agile Leaders Training Center develops results-informed budgeting practice.

### Who Should Attend

- Budget teams responsible for formulation, challenge, allocation, and execution monitoring
- Program and service managers responsible for outputs, outcomes, costs, and delivery evidence
- Planning and policy teams responsible for priorities, program structures, and result chains
- Performance and evaluation teams responsible for indicators, targets, data, and reporting
- Audit and oversight teams responsible for accountability, efficiency, and evidence quality

The course assumes participants understand budget cycles and basic performance measurement; it leaves out introductory accounting and jurisdiction-specific appropriation law.

### Departments and Industries

The course supports public and mission-driven organizations that allocate resources to programs and measurable services.



- Finance, budget, treasury, planning, and policy departments
- Program management, service delivery, monitoring, and evaluation teams
- Government agencies, local authorities, and public-service institutions
- Healthcare, education, infrastructure, and social-service organizations
- Development-finance, nonprofit, research, and oversight bodies

## **Learning Objectives**

By the end of this course, participants will be able to:

- Build program structures aligned with policy and service objectives
- Analyze inputs, activities, outputs, outcomes, and causal assumptions
- Design decision-relevant indicators, baselines, and targets
- Use activity and output costing in budget proposals
- Evaluate performance evidence in budget and spending reviews
- Build transparent monitoring and accountability reports



## **Course Agenda**

### **Day 1: Performance Budget Architecture**

- Performance Budgeting Purpose and Design Choice Map
- Policy-to-Program Alignment Matrix
- Program, Subprogram, Activity, and Project Structure
- Role, Incentive, and Accountability Charter
- Performance Budget Reform Readiness Review

### **Day 2: Results and Performance Information**

- Input-to-Outcome Results Chain
- Output Definition and Service-Quality Specification
- Outcome Statement and Causal-Assumption Register
- Indicator Quality and Decision-Relevance Test
- Baseline, Target, Frequency, and Data-Owner Sheet



### **Day 3: Costing and Budget Formulation**

- Activity and Output Costing Model
- Unit Cost, Efficiency, and Capacity Analysis
- Program Budget Submission and Evidence File
- Resource Scenario and Trade-Off Matrix
- Budget Challenge and Prioritization Scorecard

### **Day 4: Monitoring and Spending Review**

- Financial and Nonfinancial Performance Dashboard
- Variance, Delivery, and Data-Quality Review
- Program Performance Review Meeting Pack
- Spending Review Question and Evidence Framework
- Corrective Action and Resource-Adjustment Log

### **Day 5: Decision Simulation and Accountability**

- Exercise: Repair a Program and Results Structure
- Exercise: Build Indicators, Baselines, and Targets
- Exercise: Cost Outputs and Challenge a Proposal
- Exercise: Conduct a Performance-Informed Spending Review
- Capstone Exercise: Performance Budget Decision Pack

## Practical Exercises

The course uses suggested activities that connect program design, cost information, performance evidence, and resource decisions.

- Suggested activity: distinguish activities, outputs, intermediate outcomes, and final outcomes
- Suggested activity: test whether an indicator is attributable, measurable, and useful for a decision
- Suggested activity: compare output costs and explain efficiency differences
- Suggested activity: recommend a resource response while documenting uncertainty and trade-offs

## FAQs

### Who suits advanced performance-based budgeting training?

Budget, finance, program, planning, performance, evaluation, audit, and policy professionals suit the training. Participants should understand budget cycles and basic performance measurement.

### How does performance-based budgeting differ from line-item budgeting?

Performance-based budgeting adds program objectives, outputs, outcomes, costs, indicators, and performance evidence to resource decisions, while line-item budgeting primarily controls spending by economic input categories.

### Does performance information automatically determine budget allocations?

Performance information should inform structured judgment alongside policy priorities, legal commitments, demand, equity, feasibility, risk, and fiscal constraints; indicator results alone should not mechanically determine allocations.

### What makes a useful performance budget indicator?

A useful indicator has a clear definition, decision purpose, baseline, target, data source, owner, frequency, quality checks, and an appropriate relationship to an output or outcome the program can influence.

### How does a spending review use performance evidence?

A spending review examines objectives, demand, delivery, costs, efficiency, outcomes, alternatives, risks, and implementation capacity to identify options for continuation, redesign, reprioritization, expansion, or reduction.



## Conclusion

Participants take back a Performance Budget Decision Pack containing program maps, result chains, output definitions, indicators, baselines, targets, costing models, budget evidence files, dashboards, review frameworks, and action logs. The pack connects resources to services and results without oversimplifying causality. It also makes assumptions, data quality, trade-offs, and accountability visible to decision-makers.