

## C<sup>3</sup> PLAN & BUDGET – Training Modules

### Planning strategically

- The socio-political context
- Scrutinize the existing policies and strategies
- Developmental goals

### Key projects or services to be delivered

- Prioritize and agree
- Cost-benefit ratio during decision making process

### Harmonizing project cycle with budget cycle

- Integration of planning and budgeting cycles
- Planning calendar, budgeting and reporting
- Costing of targets according to governmental regulations
- Financial revenue
- Revenue, financial transfers and ceilings

### Managing expenditure

- Budgeting
- Investments and maintenance
- Financial reporting and accountability

### Organizational development and stakeholder management

- Linking local financial administration, de-concentrated services and the organized public

### Putting theory into practice

- Applying principles and tools to real life work assignments
- Coaching, field work and exchange of lessons learned



#### C<sup>3</sup> TRAINER

TRAINING AND MODERATION  
TECHNIQUES



#### C<sup>3</sup> PLAN & BUDGET

LINKING STAKEHOLDERS AND PROJECT  
PLANNING TO BUDGETS



#### C<sup>3</sup> EXPENDITURE

FINANCIAL MANAGEMENT IN THE  
PUBLIC SECTOR



#### C<sup>3</sup> BALANCE

MATCHING NEEDS, INTERESTS  
AND RESOURCES



#### C<sup>3</sup> LOCAL

FACILITATING MULTI STAKEHOLDER  
PROCESSES FOR LOCAL ECONOMIC  
DEVELOPMENT



#### C<sup>3</sup> MANAGEMENT

EFFECTIVE SERVICE DELIVERY IN THE  
PUBLIC SECTOR



#### C<sup>3</sup> APPLY

SUCCEED IN FUNDING YOUR PROJECT



#### C<sup>3</sup> HIV/AIDS

RESPONDING TO HIV/AIDS AT WORK



#### C<sup>3</sup> SCHOOL

SCHOOL MANAGEMENT



## C<sup>3</sup> PLAN & BUDGET

Linking stakeholders and  
project planning to budgets



## Why C<sup>3</sup> PLAN & BUDGET?

Disconnections between planning and budgeting in the provision of public services are a common constraint in many countries. Such *plan first, assess costs later* approaches may be seemingly easy, but they can lead to poor decision-making and underfunding. Planning and budgeting is about making choices based on realistic assumptions in a complex political and institutional environment. **C<sup>3</sup> PLAN & BUDGET** aims to impart planning and budgeting skills that, if put to use, will improve service delivery and results. It supports approaches that can help governments to become more transparent, and to increase their participative potential. Good planning and budgeting, while at the same time including public interaction, enhances accountability for results.

### C<sup>3</sup> PLAN & BUDGET is...

... a training course where participants learn how to:

- Identify and agree on priorities and targets following the administrative planning cycle
- Prepare these processes in the political context – act strategically
- Plan with conscientious consideration of financial constraints and fix cost targets
- Define objectives and milestones that are conducive to budgeting and financial control
- Monitor running expenses and maintenance costs, analyse cash flow and report on expenditure

### Target group

**C<sup>3</sup> PLAN & BUDGET** will expand and deepen the knowledge of civil servants and planning officers at provincial and local levels, who prepare and adjust plans and budgets for service delivery. It is equally useful for the preparation of annual plans and pilot

projects when linking them to the budget planning process and developing mid-term expenditure frameworks. Administrators are strengthened in their goal of improving expenditure effectiveness for clear objectives in public institutions.

### What is results-oriented planning and budgeting?

Planning for improved service delivery, and priority investment projects needs to clarify purpose, services to be delivered, and any improvements that are required in terms of scope, quantity and quality. It has to define the path from the present to the future, and describe how the desirable situation is to be achieved. This is done within a team of planning officers, financial administrators, and relevant representatives from the public, and civil sector.

Traditional budgeting focuses on input (financial resources), which it attributes to spending units on a needs basis. Budgets are structured per spending unit and type of expenditure. Participative measures are usually reduced to generic information, and financial planning is disconnected from planning – all of these steps are taken by different members of the administration.

Linking budgets with plans begins with the consideration of expected results (defined as outcomes), or final output and their expected alteration. In order to be able to present a plan with a budget, it is necessary to take costs into consideration at a very early stage in the planning process, as well as to define outputs and indicators that would specify expected output alteration. Budgeting services (outputs) rather than needs (inputs): **C<sup>3</sup> PLAN & BUDGET** is designed to assist staff in making the public sector more transparent and accountable, it is also essential for encouraging efficient spending methods, which will satisfying both deliverer and recipient.

### Action learning and job-related activities

Based on the methodological principals of C<sup>3</sup>, **C<sup>3</sup> PLAN & BUDGET** uses highly participatory training approaches, action learning, simulation exercises, group work, discussions, debates and case studies. The program leaves room for guided field work, which consists of participant involvement in real world projects in conjunction with a group made up of provincial/local administrative members, representatives from the financial sector, as well as planning officers. Guided field work can involve the design and development of an investment plan, an action plan for funds contingency, or a yearly development plan. The composition of the team is as relevant to the success of training as the content.

