



Accredited Africa Training Institute for Capacity Development

Unit FO409, Hatfield Plaza · 1122 Burnett St, Hatfield 0028 · Pretoria, Gauteng · South Africa

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COURSE BROCHURE

Budget Expenditure Management

Business, Commerce and Management Studies / Generic Management

Unit Standard 242810 · NQF Level 4 · 6 Credits · 3 Days

COURSE OVERVIEW

This course equips learners with the skills to effectively manage expenditure against a budget, ensuring financial accountability and alignment with organisational goals. Participants will learn to monitor budget variances, implement corrective actions, and report on financial performance in a South African corporate context.

Category	Business, Commerce and Management Studies
Subfield	Generic Management
Unit Standard	242810
Accreditation	SAQA Accredited · NQF Level 4 · 6 Credits
Duration	3 days
Training Method	Online, On-Campus, In-House
Certificate	Issued via AATICD LMS – verifiable online

LEARNING OUTCOMES

- Apply budget management principles to monitor and control expenditure against approved budgets.
- Analyze budget variances to identify deviations and their causes.
- Evaluate expenditure reports to assess financial performance and compliance.
- Implement corrective actions to address budget overruns or underutilization.
- Demonstrate the ability to report on expenditure management to relevant stakeholders.

WHO SHOULD ATTEND

- This course is designed for managers, team leaders, and financial officers responsible for budget management within their departments or projects.
- It is also suitable for entrepreneurs and small business owners seeking to improve financial control.

COURSE OUTLINE

Day 1: Foundations of Budget Expenditure Management

- Overview of the Public Finance Management Act (PFMA) and relevant Treasury regulations.
- Budget cycle phases: planning, approval, execution, and reporting.
- Key concepts: appropriation, virement, cash flow, and commitment.
- Roles of budget holders, CFOs, and internal audit.
- Principles of sound financial management: transparency, accountability, and value for money.
- Operational vs capital expenditure: definitions and examples.

Day 2: Planning and Monitoring Expenditure

- Budget execution plan: linking budget to operational plans.
- Monitoring tools: commitment registers, expenditure reports, and budget reviews.
- Cash flow forecasting and management.
- Variance analysis: identifying and explaining budget deviations.
- Virement rules and procedures for transferring funds.
- Internal controls over expenditure: authorization, segregation of duties.
- Early warning systems to prevent overspending.

Day 3: Reporting, Compliance, and Performance

- Reporting standards: monthly management reports, quarterly reports, and annual financial statements.
- Compliance checklist: meeting PFMA and Treasury deadlines.
- Performance budgeting: linking expenditure to outputs and outcomes.
- Handling audit queries and implementing recommendations.
- Integration with supply chain management: procurement planning and contract management.
- Case study: analyzing a real expenditure report and recommending improvements.

ASSESSMENT & CERTIFICATION

Delegates are assessed through exercises and a final test. A mark of **50% or above** earns an **AATICD Certificate of Completion**, issued digitally with a unique verification code. This course carries **6 NQF credits** at **NQF Level 4**.

PRICING (PER DELEGATE, EX-VAT)

Delegates	Training Method	Price per Delegate	Total
1	Online	R 17,900.00	R 17,900.00
1	In-House	R 23,300.00	R 23,300.00
1	On-Campus (Pretoria)	R 26,800.00	R 26,800.00

UPCOMING SESSIONS

Start	End	Method	Venue
10 Aug 2026	12 Aug 2026	On-Campus	Pretoria, South Africa
10 Aug 2026	12 Aug 2026	On-Campus	Mauritius
11 Aug 2026	13 Aug 2026	On-Campus	Abu Dhabi, UAE
11 Aug 2026	13 Aug 2026	On-Campus	Cape Town, South Africa
12 Aug 2026	14 Aug 2026	On-Campus	Durban, South Africa
12 Aug 2026	14 Aug 2026	On-Campus	Dubai, UAE
17 Aug 2026	19 Aug 2026	On-Campus	Harare, Zimbabwe
17 Aug 2026	19 Aug 2026	On-Campus	Abu Dhabi, UAE

Contact us if no suitable date is listed – on-demand sessions can be arranged for groups.

HOW TO GET A QUOTE OR APPLY

1. **Get an instant quotation online:** visit www.aaticd.co.za, open the page for this course (Unit Standard 242810) and click **Get A Quote / Apply**. Select your training method and number of delegates – your quotation is generated immediately and emailed to you with the course brochure attached.
2. **Apply by email:** send the course title, your preferred training method (Online, In-House or On-Campus Pretoria), the number of delegates and your preferred dates to apply@aaticd.co.za – our team will reply with a formal quotation.
3. **Apply by phone or WhatsApp:** call +27 12 004 8389 or WhatsApp +27 65 077 6310 and we will prepare your quotation and reserve your seats.
4. **Confirm your booking:** accept the quotation and settle the invoice. As soon as payment is confirmed your delegates are enrolled and receive their AATICD LMS login details by email, along with joining instructions for their chosen training method.

Group discounts apply automatically – the more delegates you enrol, the lower the price per delegate. No payment is required to request a quotation.

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