



THE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF KENYA  
(Established under the Accountants Act, Laws of Kenya)

VIRTUAL SEMINAR - BUDGETING IN THE PUBLIC SECTOR

Time: 9.00am to 15.30pm

DAY 1: Wednesday 6<sup>th</sup> October 2021

Opening Plenary

Session Chair: CPA Edwin Makori Chief Executive Officer – ICPAK

TIME	DURATION	TOPIC/ACTIVITY	DELIVERY MODE	FACILITATOR(S)
8:45AM ~ 9:00:AM	10 Mins	CEO's Welcome Remarks	Speech	CPA Edwin Makori Chief Executive Officer – ICPAK
9.00 – 10.30AM	1 Hr 30 Minutes	<ul style="list-style-type: none"> <li>▪ Overview of the Public Financial Management cycle</li> <li>▪ Revenue Management</li> <li>▪ Challenges of Budgeting process</li> <li>▪ Funding Public Service</li> <li>▪ Policy Making</li> <li>▪ Project Management</li> </ul>	Presentation	CPA Dr. Solomon Ngahu Head of Finance Reporting Unit, National Treasury
	30 Mins	Open Discussions and Questions	Q&A	Session Chair
10:30- 11:00AM	30 Mins	Health Break		
11:00-AM- 13:00PM	1 ½ Hrs	<b>Strategic Planning and budgeting.</b> <ul style="list-style-type: none"> <li>▪ Linking budgets to Policy, Planning and Budgets</li> <li>▪ Budgeting and Budgetary Controls.</li> </ul>	Presentation	CPA Andrew Rori Director Kenya School of Government
	30 Mins	Open Discussions and Questions	Q&A	Session Chair
13:00- 14:00pm	1 Hr	Lunch Break		
14.00 – 15.30pm	1 Hr	<b>Budgeting and Budgeting techniques</b> Planning, Budgeting and Performance Review Process		CPA Dr Mumo Muinde Training and Development Specialist at Kenya School of Government

	30Mins	Open Discussions and Questions	Q&A	Session Chair
		End of Day One		

DAY 2: Thursday 7 <sup>th</sup> October 2021				
TIME	DURATION	TOPIC/ACTIVITY	DELIVERY MODE	FACILITATOR(S)
9.00 – 11.00am	1 ½ Hrs	<ul style="list-style-type: none"> <li>• Medium Term Expenditure Framework (MTEF)</li> <li>• Integrated Budget Performance Measurement systems</li> <li>• Budgeting and its role for achieving organizational targets</li> </ul>	Presentation	CPA Dr Mumo Muinde <i>Training and Development Specialist at Kenya School of Government</i>
	30 Mins			
1:30-11:00am	30 Mins	<b>Health Break</b>		
11.00-13.00pm	1 ½ Hrs	<ul style="list-style-type: none"> <li>• Sector Programming and Budgeting (Program and performance Based Budgeting)</li> <li>• Cost analysis for budgetary purposes</li> <li>• Cost hierarchy &amp; Cost drivers-linking resources, activities and management</li> <li>• Activity Based Costing and its application in budgeting</li> </ul>	Presentation	CPA Andrew Rori <i>Director Kenya School of Government</i>
	30 Mins	Open Discussions and Questions	Q&A	Session Chair
13:00-14:00pm	1 Hr	<b>Lunch Break</b>		ICPAK
14:00-15:30pm	1 ½ Hrs	<ul style="list-style-type: none"> <li>▪ Public Expenditure and Financial Accountability (PEFA). Financial Reporting and preparing for the external audits and their implication</li> </ul>	Presentation	CPA Nancy Gathungu <i>Office of the Auditor General</i>
	30 Mins	Open Discussions and Questions	Q&A	Session Chair
	5 Minutes	Seminar Closing Remarks		ICPAK
		End of Seminar		