CORE CONCEPT

Performance-Based Budgeting: Programme Structures, Costing and Indicators

21 – 25 December 2026
Amsterdam - Zuidas business district hotel

Performance-Based Budgeting: Programme Structures, Costing and Indicators

Ref: 558_17387 **Date:** 21 – 25 December 2026 **Location:** Amsterdam - Zuidas business district hotel **Fees:** 23500 SAR

Introduction:

Many government entities still budget by line items such as salaries, supplies and equipment, so budget documents show what is bought but not which services are delivered or what results they achieve. Planning, finance and performance units then struggle to link strategic objectives to allocations or to explain spending in results terms. This Core Concept course on performance-based budgeting shows practitioners how to design programme structures, build results chains, cost activities, set indicators and targets, and run the budget cycle by programme. Participants produce a Programme Budget Restructuring Pack for a case ministry.

Course Objectives:

- Diagnose the limits of an existing line-item budget and assess an entity's readiness to move to programme and performance budgeting
- Design a programme hierarchy of programmes, sub-programmes and activities with a programme logic model for each programme
- Cost programmes and activities by attributing direct and shared expenditure through documented allocation keys
- Define output and outcome indicators with baselines and targets and map strategic objectives and KPIs to programme outcomes
- Operate the programme budget cycle from submission and negotiation to execution, performance reporting and spending reviews
- Plan the transition to programme budgeting, covering the chart of accounts, financial systems, staff capacity and common pitfalls

Target Audience:

- Budget preparation and analysis managers who compile submissions and advise on allocations
- Finance managers in ministries and agencies who control expenditure and report budget execution
- Strategic planning managers who translate strategic plans into operational objectives and KPIs
- Performance measurement managers who own indicator sets, targets and results reporting
- Programme and service managers accountable for delivering funded outputs and outcomes
- Budget reform coordinators who manage the move from line-item to programme budgets

Course Outline:

Day 1: Line-Item Budgeting Limits and the Case for Programme Budgets

- Line-Item Budget Anatomy: Input Categories, Economic Classification and Incremental Growth
- Line-Item versus Programme Budget Presentation: Side-by-Side Document Comparison
- Planning, Programming and Budgeting System Roots and Lessons for Current Reforms
- Degrees of Linkage Between Performance Information and Funding Decisions
- Entity Readiness Scan: Budget Data, Mandate Clarity and Performance Information Maturity

Day 2: Programme Architecture and Results Chains

- Programme Hierarchy Design: Programmes, Sub-Programmes and Activities
- Programme Structure Design Rules: Mandate Alignment, Mutual Exclusivity and Named Programme Managers
- Programme Logic Model: Inputs, Activities, Outputs, Intermediate and Final Outcomes
- Results Chain Assumptions, External Factors and Attribution Limits Across Service Sectors
- Organisation-to-Programme Mapping: Administrative Units, Support Services and Shared Cost Pools

Day 3: Costing Programmes, Indicators, Targets and Strategy Links

- Activity-Level Cost Attribution: Direct Costs, Shared Costs and Allocation Keys
- Programme Cost Sheet Build: Personnel, Operating and Capital Estimates per Activity
- Indicator Passport: Definition, Formula, Baseline, Data Source and Reporting Frequency
- Target Setting Methods: Baseline Trends, Benchmarks and Resource-Constrained Targets
- Strategy-to-Budget Crosswalk: Strategic Objectives and KPIs Mapped to Programme Outcomes

Day 4: The Budget Cycle, Reviews and Managing the Transition

- Programme Budget Calendar: Programme Submissions, Negotiation Hearings and Approval Documents
- Programme-Based Execution and Reporting: Inter-Programme Transfers and Planned versus Actual Results
- Performance-Informed Budget Reviews and Spending Reviews: Scope, Evidence and Savings Options
- Transition Roadmap: Chart of Accounts Programme Segment, Financial System Changes and Staff Capacity
- Programme Budgeting Pitfalls: Indicator Overload, Gaming, Structure Mismatch and Weak Data

Day 5: Capstone: Restructuring a Case Ministry Budget into a Programme Budget

- Case Ministry Line-Item Budget Diagnosis and Draft Programme Structure
- Programme Logic Models and Indicator Passports for the Case Programmes
- Programme Cost Model Build: Reallocating Line Items to Sub-Programmes and Activities
- Programme Budget Statement Drafting with Outputs, Outcomes, Targets and Costs
- Restructuring Pack Presentation, Peer Panel Challenge and Transition Action Plan

Skills You Will Gain:

- Programme Structure Design
- Results Chain Analysis
- Programme and Activity Costing
- Performance Indicator Design
- Target Setting
- Strategy-to-Budget Alignment
- Spending Review Analysis
- Budget Reform Planning

Why Attend This Course:

- Leave with a Programme Budget Restructuring Pack that shows how a line-item budget becomes programmes with costs, indicators and targets
- Explain to decision makers what each programme delivers and what results its allocation buys
- Anticipate the chart of accounts, systems and capacity changes a programme budget reform requires before they stall progress
- Compare programme budgeting practice with budget and planning colleagues from different governments and sectors

Conclusion:

Programme and performance budgeting changes the budget question from what inputs are bought to what services are delivered and what they achieve. The course moves from the limits of line-item budgets and readiness, through programme architecture and results chains, to costing, indicators, targets and strategy links, then the programme budget cycle, spending reviews and the transition itself. The final day turns this into a Programme Budget Restructuring Pack that participants can adapt to their own entity's reform.