

Competency Enhancement Programme on 'Planning, Budgeting and Variance Analysis'

Programme Coordinator: Prof. Debashish Kundu

Introduction

Budget is an important tool for financial planning. The purpose of the programme is to present a general view of budgeting as a device of planning and illustrate the preparation of various types of budgets. It elaborates on the meaning of budget and the purpose of budgeting.

Learning Objectives

The objective of this programme is to:

- Understand the planning process
- Explain the meaning definition and purpose of a budget
- Discuss the types of budget and illustrate their preparation
- Implication of different types of budget in planning
- Difference between fixed and flexible budget.

Programme Content

- I. Planning Process
- II. Budget-Definition, Meaning and Purpose
- III. Preparation and types of Budget
- IV. Advantages of Budgetary Control System
- V. Limitations of Budgetary Control System
- VI. Budget Period
- VII. Budget Ratios
- VIII. Zero based Budgeting
- IX. Analysis of Variance

Pedagogy

Mix of lectures, classroom discussions, and group exercises. Participants would be put through group exercises to conduct break-even analysis, budgeting and variance analysis.

Who Will Benefit?

The programme will be helpful for those executives who are involved in preparing annual plans and budget allocation process. The program will prepare them to appreciate the importance of imposing budgetary control system. State/District Project Functionaries of State Rural Livelihood Missions (SRLMs)/INGOs/NGOs working in the State offices or heading the district project units will benefit immensely from the learning experience.

Duration

2 Days

Programme Fee

The programme is fully residential and fee per participants is INR 10,000/- per person. The fee is inclusive of GST (current rate), boarding, tuition fee, reading material, stationery, etc. Accommodation cost* will be chargeable on actual basis as per the choice of participant.

*Accommodation Cost (checkout 12:00 Noon)

#	Components	Amount (INR)
1	Single Occupancy	Rs 4,500 /-
2	Double occupancy	Rs 3,500 /-

Faculty Profile for the Program

<https://www.dmi.ac.in/about-faculty/21/Debashish>

Contact Details

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