

Tutorial

# Performance Budgeting: A Practical Guide

Warsaw (PL), 10-11 December 2009



Seminar venue:  
Zielna Conference Centre  
Zielna Street 37  
00-108 Warsaw, Poland

learning & development

consultancy

research

# OBJECTIVES/TARGET GROUP/METHOD

## Objectives:

Performance budgeting has been on the agenda of public budget management for the past few decades. Since the 1990s, it has become a top priority for budgeting reforms in advanced as well as developing and transition countries. The purpose of this tutorial will be to provide delegates with a practical guide that could be used in planning, implementing and monitoring performance budgeting. The tutorial will give delegates an opportunity to explore specific issues in more depth, and to engage in discussions within a small group context. The tutorial will draw on practical examples and techniques from OECD countries to illustrate past experiences and the future outlook for performance budgeting.

## Target group:

This intensive two-day training course should be of particular interest to those involved in implementing performance budgeting, policy makers and public officials in the EU Member States, Candidate Countries and others. It should also be of interest to officials from the European Institutions.

## Description and method:

This two-day event will be run by two experts in performance budgeting from the European Centre for Public Financial Management, EIPA Warsaw and the City of Krakow. Dr Jacek Tomkiewicz and Dr Krzysztof Pakoński will take delegates through the process of planning, implementing and monitoring performance budgeting. Each element will be explained through a theoretical presentation, illustrated by real examples, which will be followed by group work. The tutorial will be highly interactive, and delegates will be encouraged to share experiences, bring forward their own cases and ask practical questions as much as possible. There are only a limited number of places available for the tutorial.

The training course will be conducted in English.

# PROGRAMME

## THURSDAY 10 DECEMBER 2009

### 9.15 – 9.30 REGISTRATION

### 9.30 – 9.45 Welcome address and introduction to the seminar

Sławomir Załobka, Director, European Centre for Public Financial Management, European Institute of Public Administration (EIPA), Antenna Warsaw

The tutorial is run by Dr Jacek Tomkiewicz, European Centre for Public Financial Management, European Institute of Public Administration (EIPA), Antenna Warsaw, and Dr Krzysztof Pakoński, City of Krakow.

### 9.45 – 10.45 Performance budgeting (PB): definitions, context and concept

Introduces the theoretical model that underlies performance-based budgeting, discusses the economic and political context to implement PB and analyses the main advantages and bottlenecks of PB.

### 10.45 – 11.00 Coffee break

### 11.00 – 12.30 The performance budget statement: preparation and formulation

Reviews how output and outcome objectives should be formulated and provides examples of do's & don'ts in the preparation of the performance-based budget. It concludes with a practical exercise in which teams work on output and outcome objectives.

### 12.30 – 13.30 Lunch

### 13.30 – 15.00 The performance budget statement: preparation and formulation

Presents performance information and target-setting, and discusses the quality criteria with which the budget statement needs to comply and what information should be included. At the end of the session, participants will use these techniques to design and set performance information.

### 15.00 – 15.15 Coffee break

### 15.15 – 16.45 Workshop on the performance budget statement

Group work on the preparation and formulation of the performance budget statement. In this session, participants will work on their own performance budget statement.

### 16.45 – 17.00 Concluding remarks and end of proceedings day 1

### 17.00 – 18.00 Reception

## FRIDAY 11 DECEMBER 2009

### 9.30 – 10.30 From control to performance auditing: how to ensure that value for money really happens

Describes the auditing principles and performance auditing, explains the 3 E's (Economy, Efficiency and Effectiveness) and how performance auditing relates to performance measurement. The session concludes with a practical exercise on the value for money criteria.

### 10.30 – 11.00 Coffee break

### 11.00 – 12.30 Performance-based annual accounts: reporting and auditing

Presents the role of auditors in auditing performance-based annual accounts and discusses the quality criteria with which the annual accounts need to comply. The session concludes with a practical exercise in which teams attempt to anticipate results and recommendations, and consider the potential of the auditing findings.

### 12.30 – 12.45 Conclusions and evaluation of seminar

### 12.45 Lunch

### End of the tutorial

# GENERAL INFORMATION

## Programme

The tutorial will commence on Thursday 10 December at 09.30 and finish on Friday 11 December at 12.45.

## Seminar venue

The seminar will take place in the Zielna Conference Centre – Zielna 37 Street, in Warsaw.

## Working language

The seminar will be conducted in English.

## Fee

The participation fee is €690 and includes a set of training material, two lunches and refreshments. Accommodation and travel costs are at the expense of the participants or their administration.

Please note that pre-payment of the fee is a requirement. You are kindly asked to cover the bank charges associated with the money transfer. Please note that cheques will not be accepted as a method of payment. For cancellations received after the date indicated on the registration form, we will have to charge an administration fee of €150 unless a replacement participant is found.

## Hotel reservations

The European Institute of Public Administration, EIPA Warsaw, will be happy to make reservations for you (at a special EIPA rate) at the Novotel Warszawa Centrum\*\*\*\* (<http://www.novotel.com>), 94/98 Marszalkowska Street, Warsaw, at a cost of PLN 350 (around €85, depending on the daily exchange rate; incl. breakfast, VAT and free internet connection). Please note that if you register after 26 November 2009, hotel reservations cannot be guaranteed. The following hotels are within 5-15min. walking distance from the seminar venue:

Hotel Metropol \*\*\* <http://www.hotelmetropol.com.pl/>

Hotel Polonia Palace \*\*\*\* <http://www.poloniapalace.com/?pid=196>

Hotel Marriott \*\*\*\*\* <http://www.marriott.com/hotels/travel/wawpl-warsaw-marriott-hotel/>

Reservations for these hotels should be made by participants themselves.

## Meals

The lunches will be served at Novotel Hotel. Should you require a special menu (e.g. vegetarian), please inform the Programme Organiser so that it can be arranged.

## Registration

Kindly complete the registration form and return it before 26 November 2009 to Ms Karolina Sobieraj, Programme Organiser, European Institute of Public Administration, EIPA Warsaw, Zielna 37; 00-108 Warsaw, Poland, tel.: +48 22 570 84 00, fax: +48 22 570 84 07, e-mail: [k.sobieraj@eipa.eu](mailto:k.sobieraj@eipa.eu) or [warsaw\\_secretariat@eipa.eu](mailto:warsaw_secretariat@eipa.eu). You can also submit the online registration form, which can be found on EIPA's website: [http://www.eipa.nl/en/tbl\\_eipa\\_antennae/show/&tid=146](http://www.eipa.nl/en/tbl_eipa_antennae/show/&tid=146). Your name and address will be part of EIPA's database for our mailing purpose only. If you do not want to be included in our mailing database, please tick the box in the registration form.

## Confirmation

Confirmation of registration will be forwarded to participants on receipt of the completed registration form. Please do not make any travel arrangements until you have received the confirmation.

## Cancellation policy

EIPA reserves the right to cancel the seminar up to two weeks before the starting date. EIPA accepts no responsibility for any costs incurred (travel, hotel, etc.). For EIPA's cancellation policy, please visit our website [www.eipa.eu](http://www.eipa.eu) (legal notice).



# REGISTRATION FORM

## Performance Budgeting: A Practical Guide

Warsaw (PL), 10-11 December 2009

Surname: .....	Title: .....	M/F
First name: .....	Current position: .....	
Organisation: .....	Department: .....	
Work address: .....		
Postal code & town: .....	Country: .....	
NIP (for Polish participants only): .....		
Tel. no: .....	Fax no: .....	
E-mail address: .....		

**Closing date: 26 November 2009 - Proj. no.: 0980604 This seminar will be held in English**

### PAYMENT

The participation fee includes participation in the seminar, training material, two lunches, and beverages:

**€ 690**

#### Method of payment

Bank transfer

The participants or their administration will receive an invoice for the payment of the registration fee.

Invoice address (if different from the abovementioned address):

.....

E-mail:.....

**Credit card**

American Express Card  Eurocard/Mastercard  Visa Card

Card no.: ..... Expiry date: ..... / .....

Name Card holder: ..... (in case this differs from above)

Address Card holder: ..... (in case this differs from above)

Postal code: ..... Country: ..... (in case this differs from above)

Card Validation Code: ..... (the last three digits on the BACK of your card)

Note: Pre-payment is a condition for participation.

### HOTEL RESERVATION

Please reserve hotel accommodation for me  
at the Novotel Warszawa Centrum\*\*\*\*

Date of arrival: .....

Date of departure: .....

No. of nights: .....

No hotel reservation required.

### MEALS

LunchDay 1:  will attend

will not attend

Vegetarian:  yes

LunchDay 2:  will attend

will not attend

Fish allowed:  yes  no

Dinner:  will attend

will not attend

**As the number of places for the tutorial is limited, please return the completed registration form before 26 November 2009 to:**

Ms Karolina Sobieraj

European Institute of Public Administration

EIPA Antenna Warsaw, Zielna 37, 00-108 Warsaw, Poland

Tel.: +48 22 570 84 00

Fax: +48 22 570 84 07

E-mail: warsaw\_secretariat@eipa.eu



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Please tick  if you do not want to be included in our mailing database.