

Budgeting & Forecasting for the Annual Budget Cycle

Training Course

OGI-1113 · 5 days · 15 CPD hours · English

Overview

Budgeting & Forecasting for the Annual Budget Cycle Training Course by [Institute For Oil & Gas Training](#) develops the commercial and financial capabilities required to manage disciplined annual budgeting across oil and gas operations. Budgeting & Forecasting provides the structured foundation for translating production plans, operating requirements, capital priorities, market assumptions and cost expectations into an integrated financial plan.

Oil and gas organisations operate through complex portfolios that span exploration, development, production, processing, transportation, storage, refining and corporate support functions. Annual budgets therefore require more than the preparation of departmental cost estimates. They require a coordinated process that connects operational assumptions with financial targets, establishes clear ownership, challenges underlying assumptions and consolidates information into a coherent corporate plan.

This course addresses the skills gap between operational planning and effective financial control. It focuses on the complete annual budget cycle, from establishing the budget calendar and timetable through to budget preparation, consolidation, challenge, revision and board approval. Participants examine how budget holders, finance teams, operational leaders and senior management contribute to a controlled budgeting process and how their responsibilities interact throughout the cycle.

The course develops practical understanding of bottom-up and top-down budgeting approaches and explains how organisations integrate both methods to establish realistic but strategically aligned financial plans. Participants examine price deck assumptions, production volume assumptions and cost inflation assumptions and assess how these drivers influence revenue, operating expenditure, capital expenditure and cash flow expectations.

Particular attention is given to the quality of assumptions used in an annual budget. Oil and gas budgets are highly sensitive to production profiles, commodity prices, foreign exchange movements, contractor costs, energy prices, logistics, maintenance requirements and project schedules. Establishing transparent assumptions creates a stronger basis for budget challenge and review sessions and improves the consistency of management decisions.

Budget consolidation is another central element of the course. Participants explore how departmental submissions are reviewed, reconciled and consolidated into business-unit and corporate-level budgets. They learn how to identify inconsistencies, duplicate costs, unrealistic assumptions, timing differences and gaps between operational plans and financial submissions.

Institute For Oil & Gas Training positions the course within the wider discipline of Oil & Gas Petroleum Budgeting & Cost Control. The content is designed for professionals who need to understand not only how budgets are constructed, but also how they support cost control, accountability, operational planning and corporate decision-making.

The annual budget cycle also requires effective governance. A well-designed process establishes clear submission requirements, approval authorities, escalation routes and budget holder accountability. Participants examine how governance structures support ownership of financial commitments and how budget holders can be held accountable for agreed plans while maintaining appropriate visibility of operational changes.

The course also addresses the relationship between annual budgeting and forecasting. A budget establishes an approved financial plan, while forecasting provides an updated view of expected performance based on current information. Understanding the distinction enables finance and operational teams to track emerging variances, update expectations and support management decisions without weakening the discipline of the approved budget.

Through practical exercises and industry-focused scenarios, participants work with interconnected financial and operational information rather than isolated accounting concepts. They examine how changes in production assumptions, commodity prices, inflation or project expenditure affect the overall plan. This creates a stronger understanding of budget sensitivity and the importance of maintaining alignment between operational strategy and financial planning.

The course is particularly relevant to organisations seeking greater consistency across annual planning cycles. It strengthens the connection between finance, operations, procurement, projects, production and senior management, creating a common framework for budget preparation and review.

Objectives

- Explain the purpose, structure and governance of the annual budget cycle within oil and gas organisations
- Develop an effective budget calendar and timetable covering preparation, submission, review, consolidation and approval
- Distinguish between bottom-up and top-down budgeting approaches and determine how they operate within an integrated planning process
- Establish clear price deck assumptions for annual budget preparation
- Assess production volume assumptions and their impact on revenue and cost planning
- Evaluate cost inflation assumptions affecting operating expenditure, procurement and project costs
- Connect operational plans with financial budgets and management expectations
- Structure departmental budget submissions for effective review and consolidation
- Apply consistent principles to budget consolidation across functions and business units

- Identify inconsistencies, omissions, duplicate costs and unsupported assumptions within budget submissions
- Conduct structured budget challenge and review sessions
- Strengthen budget holder accountability through defined ownership and reporting responsibilities
- Distinguish between an approved annual budget and an updated financial forecast
- Analyse the impact of changing operational and commercial assumptions on budget expectations
- Support management decision-making using clear budget variance and forecast information
- Prepare consolidated information suitable for senior management review and board approval
- Improve coordination between finance, operations, projects, procurement and commercial teams during the budget cycle
- Strengthen cost control through more disciplined annual financial planning
- Establish a consistent approach to budget governance, documentation and approval

Training methodology

Institute For Oil & Gas Training delivers this course through a practical corporate learning approach centred on the realities of oil and gas budgeting and cost control. The methodology combines structured presentations with case studies, financial planning exercises, group discussions, simulations and real-world budgeting scenarios.

Participants examine a complete annual budget cycle rather than individual budgeting tasks in isolation. Exercises follow the logical progression from planning assumptions and budget instructions through departmental submissions, consolidation, challenge sessions and management approval.

Case studies demonstrate how different business functions contribute to an integrated annual plan. Participants analyse production forecasts, operating cost requirements, capital expenditure plans and commercial assumptions before considering how these inputs are incorporated into a consolidated budget.

Group exercises focus on bottom-up and top-down budgeting. Participants assess the strengths and limitations of each approach and work through situations where operational submissions do not align with corporate targets. These exercises reinforce the importance of constructive budget challenge and transparent accountability.

Budgeting simulations provide practical experience in reviewing assumptions. Participants work with price deck assumptions, production volume assumptions and cost inflation assumptions and evaluate how changes to these drivers affect the financial plan.

Real-world scenarios also address budget consolidation. Participants identify inconsistencies between departmental submissions, resolve conflicting assumptions and establish a more coherent consolidated position. This approach develops analytical judgement while keeping the learning directly connected to corporate budgeting responsibilities.

Budget challenge and review sessions are explored through facilitated exercises that replicate management discussions. Participants assess variances, question underlying assumptions, identify unsupported expenditure and determine the information required before approving budget submissions.

The course also uses scenario-based decision-making to demonstrate the relationship between an annual budget and ongoing forecasting. Participants consider how changes in operating conditions affect expected performance and how forecasts should be communicated to budget holders and senior management.

The methodology encourages cross-functional participation. Finance professionals gain stronger operational awareness, while operational and commercial professionals develop greater understanding of financial planning disciplines. This creates a shared language for discussing costs, assumptions, performance and accountability.

Organisational impact

A disciplined budgeting process gives oil and gas organisations greater control over financial planning and resource allocation. The course helps sponsoring organisations establish a consistent annual budget cycle in which operational assumptions, financial requirements and strategic priorities are brought together within a controlled process.

A clearly defined budget calendar and timetable improves coordination between departments. Finance teams can establish submission requirements and review stages, while operational teams gain greater clarity over deadlines, assumptions and approval requirements. This reduces fragmented planning and supports more orderly budget consolidation.

Improved budget assumptions also strengthen management visibility. By establishing explicit price deck assumptions, production volume assumptions and cost inflation assumptions, organisations gain a clearer basis for evaluating the financial implications of operational plans. Changes in these assumptions can then be assessed systematically rather than being embedded within disconnected departmental submissions.

The course supports stronger cost control by improving the quality of expenditure planning. Departmental budget holders gain a clearer understanding of how their spending plans contribute to the consolidated corporate position. Finance teams can challenge unsupported expenditure and identify inconsistencies before budgets reach senior management.

Budget consolidation becomes more effective when departments use consistent assumptions, structures and submission requirements. The course provides a framework for identifying conflicting inputs and aligning operational and financial information before final consolidation.

Structured budget challenge and review sessions also improve management oversight. Instead of treating submitted figures as fixed requirements, organisations can examine the assumptions, operational drivers and business rationale supporting each significant budget component. This creates a more transparent decision-making process.

Clear budget holder accountability strengthens ownership of financial performance. When responsibilities for expenditure, assumptions and performance expectations are established during the budget process, subsequent variance discussions have a clearer point of reference.

The course also supports stronger forecasting discipline. Organisations benefit when teams understand the distinction between the approved budget and the latest forecast. This allows management to assess current expectations while retaining the approved budget as a formal benchmark for performance analysis.

Cross-functional understanding is another organisational benefit. Finance, operations, procurement, projects and commercial functions develop a shared understanding of how their plans contribute to the overall financial position. This reduces disconnects between operational planning and financial control.

Effective preparation also supports the board approval process. Senior management receives a more coherent financial plan when assumptions have been reviewed, departmental submissions have been challenged and business-unit budgets have been consolidated using consistent principles.

Personal impact

Participants develop a stronger end-to-end understanding of annual budgeting within the oil and gas sector. Rather than focusing only on individual spreadsheets or departmental submissions, they understand how the full budget cycle connects planning, assumptions, consolidation, review and approval.

Finance professionals strengthen their ability to engage with operational teams and interpret the business drivers behind financial submissions. This supports more effective budget challenge and improves communication with budget holders.

Operational managers gain greater confidence in translating production plans, maintenance requirements, procurement needs and project activities into financially structured submissions. They also develop a clearer understanding of their responsibilities as budget holders.

Commercial and planning professionals strengthen their ability to assess price and volume assumptions and understand their impact on financial planning. This supports more effective collaboration with finance and senior management.

Participants also improve their ability to identify inconsistencies and challenge assumptions constructively. They learn to distinguish between legitimate operational requirements and budget submissions that require additional analysis or justification.

The course strengthens forecasting capability by helping participants understand how current information should be incorporated into forward-looking financial expectations. This supports better communication of changing circumstances and emerging variances.

Participants develop practical skills for budget consolidation and management reporting. They gain a clearer understanding of how individual submissions become business-unit budgets and how these are incorporated into an organisation-wide financial plan.

The emphasis on budget holder accountability also strengthens professional ownership. Participants understand the importance of clear responsibilities, documented assumptions and transparent performance discussions throughout the budget cycle.

These capabilities support professionals working across finance, planning, operations, projects and commercial functions who are responsible for contributing to or managing annual financial plans.

Who should attend

- Finance Managers and Financial Controllers — responsible for coordinating annual budgets, reviewing submissions and maintaining financial control.
- Budget Managers and Budget Analysts — responsible for preparing, consolidating and analysing departmental and business-unit budgets.
- Planning and Performance Professionals — involved in integrating operational plans with financial expectations and performance forecasts.
- Finance Business Partners — required to challenge operational assumptions and support budget holders throughout the annual cycle.
- Cost Control Professionals — focused on expenditure planning, cost monitoring and variance analysis across oil and gas operations.
- Commercial Managers — responsible for evaluating commercial assumptions and their financial implications.
- Operations Managers — required to translate operational requirements and production expectations into credible budget submissions.
- Production Managers and Engineers — involved in production volume assumptions, operational expenditure and planning requirements.
- Project Managers and Project Controls Professionals — responsible for capital expenditure planning, project forecasts and budget integration.
- Procurement and Supply Chain Managers — involved in expenditure planning, procurement requirements and cost inflation assumptions.
- Asset Managers — responsible for integrating operational priorities with asset-level financial plans.
- Business Unit Managers — accountable for consolidated financial performance and business-unit budget delivery.

- Senior Finance Leaders and Department Heads — involved in budget challenge, strategic review and board approval preparation.

Course outline

Annual Budget Cycle Governance

This module establishes the foundations of an effective annual budget cycle. It examines how oil and gas organisations structure the planning process, assign responsibilities and coordinate finance, operations, commercial, procurement and project teams from initial budget instructions through final approval.

Budget Assumptions and Operational Drivers

This module focuses on the assumptions that form the financial foundation of an oil and gas budget. Participants examine how commodity prices, production expectations and cost movements influence financial planning and how assumptions should be documented, challenged and maintained consistently.

Departmental Budget Preparation and Consolidation

This module examines how departmental submissions are prepared, reviewed and integrated into a consolidated financial plan. It focuses on the practical coordination required to transform multiple functional budgets into a consistent business-unit and corporate budget.

Budget Challenge, Review and Forecasting

This module develops the skills required to challenge budget submissions constructively and distinguish approved plans from evolving forecasts. Participants examine how management teams review assumptions, investigate variances and update expectations while maintaining control over the approved annual budget.

Management Approval, Accountability and Budget Control

The final module integrates the complete annual budget cycle and focuses on management approval, accountability and ongoing control. Participants examine how consolidated budgets are presented to senior leadership, prepared for board approval and subsequently used as a benchmark for financial performance.

Scheduled dates

Dates	Venue	Format	Fee
19 - 25 Jan 2027	Abu Dhabi, United Arab Emirates	In person	£4,300
19 - 25 Jan 2027	Abuja, Nigeria	In person	£4,300
19 - 25 Jan 2027	Accra, Ghana	In person	£4,300
19 - 25 Jan 2027	Addis Ababa, Ethiopia	In person	£4,300

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19 - 25 Jan 2027	Al Ain, United Arab Emirates	In person	£4,300
19 - 25 Jan 2027	Al Khobar, Saudi Arabia	In person	£4,300
19 - 25 Jan 2027	Alberta, Canada	In person	£4,300
19 - 25 Jan 2027	AlUla, Saudi Arabia	In person	£4,300
19 - 25 Jan 2027	Amman, Jordan	In person	£4,300
19 - 25 Jan 2027	Amsterdam, Netherlands	In person	£4,300
19 - 25 Jan 2027	Athens, Greece	In person	£4,300
19 - 25 Jan 2027	Baku, Azerbaijan	In person	£4,300
19 - 25 Jan 2027	Barcelona, Spain	In person	£4,300
19 - 25 Jan 2027	Berlin, Germany	In person	£4,300
19 - 25 Jan 2027	Boston, United States	In person	£4,300
19 - 25 Jan 2027	Brussels, Belgium	In person	£4,300
19 - 25 Jan 2027	Budapest, Hungary	In person	£4,300
19 - 25 Jan 2027	Cairo, Egypt	In person	£4,300
19 - 25 Jan 2027	Cape Town, South Africa	In person	£4,300
19 - 25 Jan 2027	Casablanca, Morocco	In person	£4,300
19 - 25 Jan 2027	Dammam, Saudi Arabia	In person	£4,300
19 - 25 Jan 2027	Dhahran, Saudi Arabia	In person	£4,300
19 - 25 Jan 2027	Doha, Qatar	In person	£4,300
19 - 25 Jan 2027	Dubai, United Arab Emirates	In person	£4,300
19 - 25 Jan 2027	Edinburgh, United Kingdom	In person	£4,300
19 - 25 Jan 2027	Edmonton, Canada	In person	£4,300
19 - 25 Jan 2027	Frankfurt, Germany	In person	£4,300
19 - 25 Jan 2027	Geneva, Switzerland	In person	£4,300
19 - 25 Jan 2027	Houston, United States	In person	£4,300
19 - 25 Jan 2027	Istanbul, Turkey	In person	£4,300

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19 - 25 Jan 2027	Jakarta, Indonesia	In person	£4,300
19 - 25 Jan 2027	Jeddah, Saudi Arabia	In person	£4,300
19 - 25 Jan 2027	Jubail, Saudi Arabia	In person	£4,300
19 - 25 Jan 2027	Khamis Mushait, Saudi Arabia	In person	£4,300
19 - 25 Jan 2027	Kigali, Rwanda	In person	£4,300
19 - 25 Jan 2027	Kuala Lumpur, Malaysia	In person	£4,300
19 - 25 Jan 2027	Lisbon, Portugal	In person	£4,300
19 - 25 Jan 2027	Liverpool, United Kingdom	In person	£4,300
19 - 25 Jan 2027	London, United Kingdom	In person	£4,300
19 - 25 Jan 2027	Los Angeles, United States	In person	£4,300
19 - 25 Jan 2027	Luanda, Angola	In person	£4,300
19 - 25 Jan 2027	Madrid, Spain	In person	£4,300
19 - 25 Jan 2027	Manama, Bahrain	In person	£4,300
19 - 25 Jan 2027	Marbella, Spain	In person	£4,300
19 - 25 Jan 2027	Marrakech, Morocco	In person	£4,300
19 - 25 Jan 2027	Miami, United States	In person	£4,300
19 - 25 Jan 2027	Milan, Italy	In person	£4,300
19 - 25 Jan 2027	Munich, Germany	In person	£4,300
19 - 25 Jan 2027	Muscat, Oman	In person	£4,300
19 - 25 Jan 2027	Nairobi, Kenya	In person	£4,300
19 - 25 Jan 2027	New York, United States	In person	£4,300
19 - 25 Jan 2027	Nice, France	In person	£4,300
19 - 25 Jan 2027	Oslo, Norway	In person	£4,300
19 - 25 Jan 2027	Paris, France	In person	£4,300
19 - 25 Jan 2027	Port Louis, Mauritius	In person	£4,300
19 - 25 Jan 2027	Prague, Czech Republic	In person	£4,300

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19 - 25 Jan 2027	Pretoria, South Africa	In person	£4,300
19 - 25 Jan 2027	Riyadh, Saudi Arabia	In person	£4,300
19 - 25 Jan 2027	Rome, Italy	In person	£4,300
19 - 25 Jan 2027	Sarajevo, Bosnia and Herzegovina	In person	£4,300
19 - 25 Jan 2027	Sharm El Sheikh, Egypt	In person	£4,300
19 - 25 Jan 2027	Singapore	In person	£4,300
19 - 25 Jan 2027	Stockholm, Sweden	In person	£4,300
19 - 25 Jan 2027	Tokyo, Japan	In person	£4,300
19 - 25 Jan 2027	Toronto, Canada	In person	£4,300
19 - 25 Jan 2027	Tromso, Norway	In person	£4,300
19 - 25 Jan 2027	Vienna, Austria	In person	£4,300
19 - 25 Jan 2027	Zagreb, Croatia	In person	£4,300
19 - 25 Jan 2027	Zurich, Switzerland	In person	£4,300
19 - 25 Jan 2027	Nouakchott, Mauritania	In person	£4,300
19 - 25 Jan 2027	Online, Virtual	Online	£4,300
18 - 24 May 2027	Abu Dhabi, United Arab Emirates	In person	£4,300
18 - 24 May 2027	Abuja, Nigeria	In person	£4,300
18 - 24 May 2027	Accra, Ghana	In person	£4,300
18 - 24 May 2027	Addis Ababa, Ethiopia	In person	£4,300
18 - 24 May 2027	Al Ain, United Arab Emirates	In person	£4,300
18 - 24 May 2027	Al Khobar, Saudi Arabia	In person	£4,300
18 - 24 May 2027	Alberta, Canada	In person	£4,300
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18 - 24 May 2027	Berlin, Germany	In person	£4,300
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18 - 24 May 2027	Brussels, Belgium	In person	£4,300
18 - 24 May 2027	Budapest, Hungary	In person	£4,300
18 - 24 May 2027	Cairo, Egypt	In person	£4,300
18 - 24 May 2027	Cape Town, South Africa	In person	£4,300
18 - 24 May 2027	Casablanca, Morocco	In person	£4,300
18 - 24 May 2027	Dammam, Saudi Arabia	In person	£4,300
18 - 24 May 2027	Dhahran, Saudi Arabia	In person	£4,300
18 - 24 May 2027	Doha, Qatar	In person	£4,300
18 - 24 May 2027	Dubai, United Arab Emirates	In person	£4,300
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18 - 24 May 2027	Toronto, Canada	In person	£4,300
18 - 24 May 2027	Tromso, Norway	In person	£4,300
18 - 24 May 2027	Vienna, Austria	In person	£4,300
18 - 24 May 2027	Zagreb, Croatia	In person	£4,300
18 - 24 May 2027	Zurich, Switzerland	In person	£4,300
18 - 24 May 2027	Nouakchott, Mauritania	In person	£4,300
18 - 24 May 2027	Online, Virtual	Online	£4,300
21 - 27 Sep 2027	Abu Dhabi, United Arab Emirates	In person	£4,300
21 - 27 Sep 2027	Abuja, Nigeria	In person	£4,300
21 - 27 Sep 2027	Accra, Ghana	In person	£4,300
21 - 27 Sep 2027	Addis Ababa, Ethiopia	In person	£4,300
21 - 27 Sep 2027	Al Ain, United Arab Emirates	In person	£4,300
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18 - 24 Jan 2028	Cape Town, South Africa	In person	£4,300
18 - 24 Jan 2028	Casablanca, Morocco	In person	£4,300
18 - 24 Jan 2028	Dammam, Saudi Arabia	In person	£4,300
18 - 24 Jan 2028	Dhahran, Saudi Arabia	In person	£4,300
18 - 24 Jan 2028	Doha, Qatar	In person	£4,300
18 - 24 Jan 2028	Dubai, United Arab Emirates	In person	£4,300
18 - 24 Jan 2028	Edinburgh, United Kingdom	In person	£4,300

Dates	Venue	Format	Fee
18 - 24 Jan 2028	Edmonton, Canada	In person	£4,300
18 - 24 Jan 2028	Frankfurt, Germany	In person	£4,300
18 - 24 Jan 2028	Geneva, Switzerland	In person	£4,300
18 - 24 Jan 2028	Houston, United States	In person	£4,300
18 - 24 Jan 2028	Istanbul, Turkey	In person	£4,300
18 - 24 Jan 2028	Jakarta, Indonesia	In person	£4,300
18 - 24 Jan 2028	Jeddah, Saudi Arabia	In person	£4,300
18 - 24 Jan 2028	Jubail, Saudi Arabia	In person	£4,300
18 - 24 Jan 2028	Khamis Mushait, Saudi Arabia	In person	£4,300
18 - 24 Jan 2028	Kigali, Rwanda	In person	£4,300
18 - 24 Jan 2028	Kuala Lumpur, Malaysia	In person	£4,300
18 - 24 Jan 2028	Lisbon, Portugal	In person	£4,300
18 - 24 Jan 2028	Liverpool, United Kingdom	In person	£4,300
18 - 24 Jan 2028	London, United Kingdom	In person	£4,300
18 - 24 Jan 2028	Los Angeles, United States	In person	£4,300
18 - 24 Jan 2028	Luanda, Angola	In person	£4,300
18 - 24 Jan 2028	Madrid, Spain	In person	£4,300
18 - 24 Jan 2028	Manama, Bahrain	In person	£4,300
18 - 24 Jan 2028	Marbella, Spain	In person	£4,300
18 - 24 Jan 2028	Marrakech, Morocco	In person	£4,300
18 - 24 Jan 2028	Miami, United States	In person	£4,300
18 - 24 Jan 2028	Milan, Italy	In person	£4,300
18 - 24 Jan 2028	Munich, Germany	In person	£4,300
18 - 24 Jan 2028	Muscat, Oman	In person	£4,300
18 - 24 Jan 2028	Nairobi, Kenya	In person	£4,300
18 - 24 Jan 2028	New York, United States	In person	£4,300

Dates	Venue	Format	Fee
18 - 24 Jan 2028	Nice, France	In person	£4,300
18 - 24 Jan 2028	Oslo, Norway	In person	£4,300
18 - 24 Jan 2028	Paris, France	In person	£4,300
18 - 24 Jan 2028	Port Louis, Mauritius	In person	£4,300
18 - 24 Jan 2028	Prague, Czech Republic	In person	£4,300
18 - 24 Jan 2028	Pretoria, South Africa	In person	£4,300
18 - 24 Jan 2028	Riyadh, Saudi Arabia	In person	£4,300
18 - 24 Jan 2028	Rome, Italy	In person	£4,300
18 - 24 Jan 2028	Sarajevo, Bosnia and Herzegovina	In person	£4,300
18 - 24 Jan 2028	Sharm El Sheikh, Egypt	In person	£4,300
18 - 24 Jan 2028	Singapore	In person	£4,300
18 - 24 Jan 2028	Stockholm, Sweden	In person	£4,300
18 - 24 Jan 2028	Tokyo, Japan	In person	£4,300
18 - 24 Jan 2028	Toronto, Canada	In person	£4,300
18 - 24 Jan 2028	Tromso, Norway	In person	£4,300
18 - 24 Jan 2028	Vienna, Austria	In person	£4,300
18 - 24 Jan 2028	Zagreb, Croatia	In person	£4,300
18 - 24 Jan 2028	Zurich, Switzerland	In person	£4,300
18 - 24 Jan 2028	Nouakchott, Mauritania	In person	£4,300
18 - 24 Jan 2028	Online, Virtual	Online	£4,300

Certificate

Attendees receive a Certificate of Completion from Institute For Oil & Gas Training upon successfully finishing the course. Participants are required to attend the full course programme to receive the certificate.