

Advanced Public Sector Accounting & Budgeting

Kigali (Rwanda)

29 September - 3 October 2025

UK Training

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Advanced Public Sector Accounting & Budgeting

Code: NC28 From: 29 September - 3 October 2025 City: Kigali (Rwanda) Fees: 4000 Pound

Introduction

The rapidly evolving field of Public Sector Accounting and Public Finance Management plays a critical role in ensuring the financial sustainability and accountability of government institutions. This comprehensive training seminar is designed to provide a thorough understanding of the fundamental principles and key functions in the public sector finance sector. Non-financial public sector employees and managers are increasingly called upon to contribute to the budgeting process and interpret departmental financial reports effectively.

This course offers a practical introduction for non-financial managers, while also serving as a crucial refresher for finance professionals working in the public sector. In addition, it covers the latest updates on International Public Sector Accounting Standards IPSASB and recent developments in New Public Management NPM, focusing on the need for modern approaches to Public Financial Management and strategies for public sector budgeting.

Course Objectives

By the end of this training course, participants will be able to:

- Understand the essential role of financial accounting in public sector management.
- Prepare accounts in accordance with the IPSASB framework.
- Analyze and interpret public sector financial reports with confidence.
- Use forecasting techniques to plan for income and expenses.
- Understand and actively participate in the public sector budgeting process.
- Apply capital investment appraisal methods to evaluate financial decisions.

Course Outlines

Day 1: Fundamentals of Public Sector Finance

- Basic Principles of Macroeconomics and Fiscal Policy: Understanding the broader economic environment in which public sector accounting operates.
- Types of Public Sector Financial Decision-Making: Key financial decisions made within public sector institutions.
- Purpose of Public Sector Accounting and Budgeting: The vital role of accounting and budgeting in the management of public funds.
- The Dimensions of New Public Management NPM: An introduction to NPM concepts and how they relate to financial management in the public sector.
- Financial Accounting Basics: Introduction to public sector accounting, including the differences between private and public sector accounting.
- Cash vs. Accruals Accounting: Understanding the impact of accounting methods in the public sector.
- Qualitative Characteristics of Financial Statements: Ensuring transparency and accountability in public

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financial reports.

Day 2: Financial Reporting in the Public Sector

- IPSASB vs. IASB Framework: Understanding the difference between public sector accounting standards and those used in the private sector.
- Distinctive Characteristics of Public Sector Financial Accounts: Key features of financial reports in the public sector.
- The Five Elements of Financial Statements: Components of public sector financial reports.
- Reporting Standards Relevant to Public Sector Financial Reports: The international standards guiding public sector accounting.
- Assets and Liabilities: Principles for recognition and measurement in the public sector.
- Public Sector Income and Expenses: Classifying and recognizing income and expenditures in public sector accounting.
- Principles of Public Sector Financial Management: Key principles for managing public finances effectively.

Day 3: Financial Analysis of Public Sector Accounts

- Understanding and Analyzing Cost Behavior: The role of cost analysis in public sector budgeting.
- Cost-Volume-Profit Relationship: Key concepts for financial forecasting and analysis.
- Why Analyze Financial Statements?: The importance of financial analysis for decision-making and accountability.
- The Financial Analyst's Toolkit: Tools and techniques for analyzing public sector financial data.
- Interpreting Financial Ratio Analysis: How to evaluate public sector financial reports using ratio analysis.
- Managing and Improving Spending Deficits: Techniques for managing public spending deficits.

Day 4: Public Sector Budgeting

- Setting Goals and Outcome Requirements: How to establish goals for public sector budgeting.
- Financial and Non-financial Performance Measures: Assessing both fiscal and operational outcomes.
- Objectives of Public Sector Budgets: Understanding the overarching goals of public sector budgets.
- Outcome-Focused Budgeting in the Public Sector: The shift towards results-driven financial planning.
- Budget Layers: Different components of public sector budgets.
- Techniques for Forecasting Income and Costs: Approaches for forecasting revenue and expenditure.
- Human Aspects and Dysfunctional Budgeting: Identifying behavioral issues in the budgeting process.
- Principles of Capital Budgeting: Applying capital budgeting techniques to public finance management.

Day 5: Capital Investment Decision-Making

- Characteristics and Decision-Making Process: Key steps in capital investment decision-making.
- Investment Appraisal Techniques: Methods for evaluating investment projects in the public sector.
- Discounted Cash Flow DCF Analysis: How to apply DCF analysis in capital investment decisions.
- Net Present Value NPV: The importance of NPV in evaluating public sector investments.
- Outsourcing Services: Objectives and decision criteria for outsourcing in the public sector.
- PPI and PFI: Evaluating Public-Private Initiatives PPI and Private Finance Initiatives PFI in the public sector.
- Public Sector Financial Management Reforms: Understanding the importance of financial reforms in improving government budgeting systems.
- Key Issues for the Future of the Public Sector: Challenges and future trends in public sector budgeting and

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financial management.

Why Attend this Course: Wins & Losses!

Attending this course will give participants the ability to:

- Understand the evolving principles and practices of public sector accounting and budgeting.
- Gain in-depth knowledge of public finance management and apply it to real-world scenarios in the public sector.
- Master the public sector budgeting process, enhancing your ability to plan, allocate, and monitor public funds efficiently.
- Learn how to apply capital investment appraisal methods to make informed financial decisions in government projects.
- Stay updated with the latest developments in public sector financial management, including the IPSASB framework and reforms in New Public Management.

By the end of the course, participants will be better equipped to understand and implement the financial management practices that ensure public accountability, transparency, and effective resource allocation.

Conclusion

This Public Sector Accounting and Budgeting course is designed to provide professionals, both non-financial managers and finance experts, with the tools and techniques to navigate the complexities of public finance. Whether you are involved in preparing, analyzing, or managing public budgets, this course will equip you with the knowledge needed to contribute effectively to the financial sustainability and growth of public sector organizations.

If you're looking to improve your understanding of public sector budgeting, financial reporting, and capital investment decisions, this course is a must-attend. With insights into public finance management and real-world applications, you'll leave empowered to make a significant impact in your organization's financial management practices.

Register now to ensure your place in this crucial seminar and enhance your skills in public sector financial management today!



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