

IPSAS-Based Budget Preparation, Variance Analysis, and Expenditure Reporting

Paris (France)

29 December 2025 - 2 January 2026

UK Training

PARTNER



IPSAS-Based Budget Preparation, Variance Analysis, and Expenditure Reporting

Code: FA28 From: 29 December 2025 - 2 January 2026 City: Paris (France) Fees: 4400 Pound

Introduction

Public sector budgeting is increasingly aligning with global best practices, especially the International Public Sector Accounting Standards IPSAS. This training course is designed to equip finance professionals with the necessary tools to prepare IPSAS-compliant budgets, perform accurate variance analysis, evaluate financial performance, and generate expenditure reports that support transparency, efficiency, and evidence-based decision-making.

The course is ideal for budget officers, financial controllers, auditors, accountants, planners, and public finance managers aiming to enhance their budgeting and reporting capabilities in line with IPSAS standards.

Course Objectives

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

- Understand the fundamentals and application of IPSAS in budgeting.
- Prepare comprehensive operating and capital budgets that comply with IPSAS.
- Perform variance analysis and interpret financial deviations effectively.
- Evaluate financial performance using key performance indicators KPIs and benchmarking tools.
- Create and present expenditure reports that support strategic decisions and resource optimization.

Course Outlines

Day 1: Introduction to IPSAS and Budgeting Concepts

- Overview of IPSAS and its relevance to public financial management.
- Types of budgets and core budgeting principles.
- Differences between traditional budgeting and IPSAS-based budgeting.
- The budgeting cycle and its integration with strategic planning.
- Roles and responsibilities in the budget preparation process.

Day 2: Preparing Budgets According to IPSAS

- Budget classification and the chart of accounts under IPSAS.
- Preparing operating and capital budgets.
- Linking performance goals to budget planning.
- Forecasting revenues and expenditures.
- Hands-on exercises and practical examples of IPSAS-compliant budgets.

Day 3: Variance Analysis and Financial Performance Evaluation

- Understanding variance concepts: favorable vs. unfavorable.
- Techniques for variance analysis: cost, volume, and efficiency.

The logo for UK Training Partner, featuring the text 'UK Training' in a smaller font above the word 'PARTNER' in a large, bold, black font. The background of the logo is a stylized chessboard with several chess pieces (a king, a queen, a rook, and a pawn) in gold and silver.

- Interpreting and reporting budget deviations.
- Tools for performance measurement: KPIs, benchmarking, and analysis models.
- Case study: Real-world budget variance analysis.

Day 4: Expenditure Reporting and Financial Controls

- How to structure and develop expenditure reports.
- IPSAS guidelines for financial disclosures and reporting.
- Role of internal controls in financial reporting.
- Using reports to support managerial decision-making.
- Introduction to tools and automated financial reporting software.

Day 5: Enhancing Efficiency and Practical Applications

- Strategies to improve budget execution and operational efficiency.
- Linking budgets to outcomes and service delivery.
- Identifying and overcoming common challenges in IPSAS budgeting.
- Group workshop: Develop a comprehensive IPSAS-based budget and conduct variance analysis.
- Final review, Q&A session, and practical takeaways.

Why Attend this Course: Wins & Losses!

- Acquire in-depth knowledge of IPSAS-based budgeting processes.
- Improve skills in financial analysis, variance reporting, and expenditure tracking.
- Gain confidence in evaluating financial performance using measurable indicators.
- Learn how to link budget planning to performance outcomes.
- Utilize automated tools and best practices to ensure efficient and transparent reporting.

Conclusion

This course provides a practical and comprehensive framework for implementing IPSAS standards in public sector budgeting. Participants will leave with the knowledge, tools, and confidence to develop effective budgets, analyze variances, and produce high-quality expenditure reports.

By integrating theory with real-life case studies and hands-on activities, the course ensures that each participant is ready to make a significant impact in their organization's financial management and reporting processes.

A graphic of a chessboard with several chess pieces (king, queen, rook, knight, and pawns) in gold and silver. The text 'UK Training PARTNER' is overlaid on the board.

UK Training
PARTNER

Blackbird Training Cities

Europe



Malaga (Spain)



Sarajevo (Bosnia and Herzegovina)



Oporto (Portugal)



Glasgow (Scotland)



Edinburgh (UK)



Oslo (Norway)



Annecy (France)



Bordeaux (France)



Copenhagen (Denmark)



Birmingham (UK)



Lyon (France)



Moscow (Russia)



Stockholm (Sweden)



Podgorica (Montenegro)



Batumi (Georgia)



London (UK)



Istanbul (Turkey)



Amsterdam



Düsseldorf (Germany)
(Switzerland)



Paris (France)



Athens (Greece)



Barcelona (Spain)



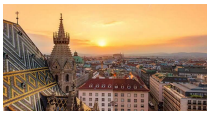
Munich (Germany)



Geneva



Prague (Czech)



Vienna (Austria)



Rome (Italy)



Brussels



Madrid (Spain)



Berlin (Germany)



Lisbon (Portugal)



Zurich



Manchester (UK)



Milan (Italy)



Blackbird Training Cities

USA & Canada



Los Angeles (USA)



Orlando, Florida (USA)



Online



Phoenix, Arizona (USA)



Houston, Texas (USA)



Boston, MA (USA)



Washington (USA)



Miami, Florida (USA)



New York City (USA)



Seattle, Washington (USA)



Washington DC (USA)



In House



Jersey, New Jersey (USA)



Toronto (Canada)

ASIA



Baku (Azerbaijan)
(Thailand)



Maldives (Maldives)



Doha (Qatar)



Manila (Philippines)



Bali (Indonesia)



Bangkok



Beijing (China)



Singapore (Singapore)



Sydney



Tokyo (Japan)



Jeddah (KSA)



Riyadh (KSA)



Melbourne (Australia)
Korea)



Phuket (Thailand)



Dubai (UAE)



Kuala Lumpur (Malaysia)



Kuwait City (Kuwait)



Seoul (South)



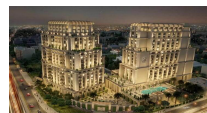
Pulau Ujong (Singapore)



Irbid (Jordan)



Jakarta (Indonesia)



Amman (Jordan)



Beirut

UK Training
PARTNER

Blackbird Training Cities

AFRICA



Kigali (Rwanda)



Cape Town (South Africa)



Accra (Ghana)



Lagos (Nigeria)



Marrakesh (Morocco)



Nairobi (Kenya)



Zanzibar (Tanzania)



Tangier (Morocco)



Cairo (Egypt)



Sharm El-Sheikh (Egypt)



Casablanca (Morocco)



Tunis (Tunisia)



Blackbird Training Clients

 MANNAI CORPORATION MANNAI Trading Company WLL, Qatar	 GAC UNE FILIALE D' EGA Alumina Corporation Guinea	 Booking.com Booking.com Netherlands	 OXFAM Oxfam GB International Organization, Yemen	 Capital Markets Authority Kuwait
 Waltersmith Waltersmith Petroman Oil Limited Nigeria	 QNB Qatar National Bank (QNB), Qatar	 Qatar Foundation Qatar	 AFRICAN UNION ADVISORY BOARD ON CORRUPTION Tanzania	 KFAS KFS Kuwait
 Reserve Bank of Malawi Malawi	 Central Bank of Nigeria Nigeria	 Ministry of Interior Kingdom of Saudi Arabia KSA	 Mabruk Oil Company Libya	 Saudi Electricity Company KSA
 BPKH Badan Pengelola Keuangan Haji BADAN PENGELOLA KEUANGAN Haji, Indonesia	 NATO Italy	 ENI ENI CORPORATE UNIVERSITY, Italy	 GULF BANK Gulf Bank Kuwait	 General Organization for Social Insurance KSA
 Defence Space Administration Nigeria	 National Industries Group (Holding) Kuwait	 Hamad Medical Corporation Qatar	 USAID Pakistan	 STC STC Solutions, KSA
 North Oil Company North Oil company,	 EKO Electricity EKO Electricity	 OMAN BROADBAND Oman Broadband	 UNITED NATIONS UN.	 Authority for Electricity Regulation, Oman Authority for

UK Training
PARTNER

Blackbird Training Categories

Management & Admin

Entertainment & Leisure
Professional Skills
Finance, Accounting, Budgeting
Media & Public Relations
Project Management
Human Resources
Audit & Quality Assurance
Marketing, Sales, Customer Service
Secretary & Admin
Supply Chain & Logistics
Management & Leadership
Agile and Elevation

Technical Courses

Artificial Intelligence (AI)
Hospital Management
Public Sector
Special Workshops
Oil & Gas Engineering
Telecom Engineering
IT & IT Engineering
Health & Safety
Law and Contract Management
Customs & Safety
Aviation
C-Suite Training



 International House 185 Tower Bridge
Road London SE1 2UF United Kingdom

 +44 7401 1773 35
+44 7480 775526

 Sales@blackbird-training.com

 www.blackbird-training.com

UK Training
PARTNER

