BLACKBIRD FOR TRAINING

# Advanced Public Sector Accounting & Government Budgeting

19 – 30 April 2027
Bangkok (Thailand)



# Advanced Public Sector Accounting & Government Budgeting

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## Introduction

Public sector accounting and government budgeting are fundamental pillars for ensuring financial transparency, strengthening accountability, and optimizing the allocation of public resources. As financial and regulatory environments grow more complex, government entities are increasingly required to adopt modern practices grounded in international standards and advanced governance frameworks to safeguard fiscal sustainability.

This advanced course presents a structured and practical approach that covers both foundational concepts and contemporary applications shaping public financial management. It addresses ongoing developments in international public sector accounting standards, performance-based budgeting, public financial management reforms, fiscal sustainability, and digital transformation within government systems.

The course serves as a comprehensive professional reference, combining solid theoretical grounding with applied practice. It enhances the ability to interpret government financial reports, actively contribute to budget preparation processes, and support financial decision-making through accurate and reliable analysis.

## Course Objectives

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

- Understand the role of financial accounting in supporting government management.
- Prepare and interpret financial statements in accordance with international public sector accounting standards.
- Analyze government financial reports to support informed decision-making.
- Apply revenue and expenditure forecasting techniques.
- Contribute effectively to the preparation of government budgets.
- Utilize capital investment appraisal tools within the public sector.
- Design performance- and results-based budgeting frameworks.
- Strengthen internal control and governance systems.
- Evaluate fiscal sustainability and public debt risks.
- Integrate digital transformation tools into public financial management.



## Course Outlines

### Day 1: Fundamentals of Public Finance and Government Accounting

- Principles of fiscal and macroeconomic policy.
- Nature of financial decision-making in the public sector.
- Objectives of government accounting and budgeting.
- Modern public management and its impact on public finance.
- Differences between cash basis and accrual basis accounting.
- Qualitative characteristics of government financial statements.

### Day 2: Financial Reporting in the Public Sector

- Conceptual framework of international public sector accounting standards.
- Components of government financial statements.
- Recognition and measurement of assets and liabilities.
- Classification of revenues and expenditures.
- Differences between public-sector and private-sector standards.
- Core principles of public financial management.

### Day 3: Financial Analysis of Government Entities

- Cost behavior analysis in the public sector.
- Relationship between volume, cost, and outcomes.
- Financial analysis tools and techniques.
- Use of financial ratios in evaluating government performance.
- Managing fiscal deficits and expenditure rationalization.
- Practical applications in financial statement analysis.

### Day 4: Government Budget Preparation

- Objectives and frameworks of budget preparation.
- Linking budgets to public service outcomes.
- Financial and non-financial performance indicators.
- Program- and results-based budgeting.
- Stages of budget preparation and approval.
- Revenue and expenditure forecasting methods.



## Day 5: Capital Investment Decisions in the Public Sector

- Characteristics of long-term government investments.
- Capital project appraisal techniques.
- Discounted cash flow analysis.
- Net present value in public decision-making.
- Cost-benefit analysis for public projects.
- Public-private partnership models.

## Day 6: Advanced Standards and Accrual Accounting

- Transition from cash-basis to accrual-basis accounting.
- Implementation roadmap for international public sector standards.
- Preparation of consolidated financial statements.
- Accounting treatment of long-term and heritage assets.
- Revenue recognition and employee benefit obligations.
- Provisions and contingent liabilities.

## Day 7: Financial Management Systems and Internal Control

- Public financial management frameworks.
- Design of internal control systems.
- Government financial risk management.
- Fraud prevention and anti-corruption measures.
- Internal and external auditing functions.
- Governance and accountability mechanisms.

## Day 8: Performance-Based Budgeting and Strategic Planning

- Integrating strategic planning with budgeting.
- Medium-term expenditure frameworks.
- Designing performance measurement indicators.
- Zero-based budgeting methodology.
- Monitoring and evaluation systems.
- Budget performance reporting.

## Day 9: Public Debt and Fiscal Sustainability

- Principles of public debt management.
- Debt sustainability analysis.
- Managing fiscal deficits.
- Assessment of government financial risks.
- Scenario planning and sensitivity analysis.
- Management of contingent liabilities.



## Day 10: Digital Transformation and the Future of Public Finance

- Integrated financial management information systems.
- Government resource planning systems.
- Data analytics in budgeting and reporting.
- Smart technologies in financial management.
- Electronic procurement systems.
- Development of a comprehensive financial reform plan.

## Why Attend This Course: Wins & Losses!

- Develop a comprehensive understanding of public sector accounting and budgeting.
- Master the application of international public sector accounting standards.
- Enhance financial analysis and decision-making skills.
- Strengthen the ability to design performance-based budgets.
- Support governance and risk management frameworks.
- Gain insight into public debt management and fiscal sustainability.
- Understand the role of digital transformation in modern public finance.
- Advance professional capability in public financial management.

## Conclusion

Advanced public sector accounting and government budgeting form the foundation of financial transparency and effective management of public resources. Adopting international standards and strengthening financial management systems is not merely a regulatory requirement; it is essential for ensuring fiscal sustainability and improving the quality of public services.

**This course delivers an integrated perspective that combines theoretical principles with practical application. From preparing financial reports in line with international standards, to designing performance-based budgets, managing public debt, and implementing digital transformation initiatives, it equips professionals with the tools required to support long-term financial stability and reinforce governance and accountability practices.**

