

ADVANCED PUBLIC SECTOR ACCOUNTING & GOVERNMENT BUDGETING



GENTEX[®]
TRAINING CENTER



Introduction

Advanced Public Sector Accounting & Government Budgeting Training Course equips public finance professionals to record, report, and plan the use of public funds to a standard that withstands audit and public scrutiny. Participants work through public sector accounting standards, government financial reporting, the national budget cycle, appropriation control, and fiscal transparency as one connected discipline. The programme links statutory accountability with the practical demands of budget preparation and execution. As a result, learners gain a method built for government finance rather than adapted from private practice. Furthermore, the course strengthens compliance judgement, fiscal discipline, and reporting credibility.

Advanced Public Sector Accounting & Government Budgeting Course Objectives

- Explain the basis of government accounting, including cash and accrual bases.
- Apply IPSAS principles and government financial reporting standards.
- Operate fund accounting and budgetary control accounts.
- Interpret the statement of financial position, financial performance, and cash flows.
- Build the national and entity budget cycle from ceilings to closure.
- Apply appropriation authority, virements, and re-appropriation discipline.
- Apply medium-term expenditure frameworks (MTEF) and programme budgeting.
- Monitor budget execution and analyse variances across line items.
- Apply commitment control, warrants, and in-year cash planning.
- Prepare financial statements and disclosures ready for audit and oversight.

Course Methodology

- Interactive sessions built on government accounting and budgeting cases.

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- Workshops on IPSAS application, fund accounting, and budget preparation.
- Group exercises on appropriation control, MTEF planning, and variance explanation.
- Hands-on practice with government financial statements, commitment ledgers, and programme budgets.
- Simulation of a budget execution review and an audit or public accounts hearing.
- Facilitator coaching and peer review on personal public finance plans.

Who Should Take This Course

- Government finance officers and public sector accountants.
- Budget officers and fiscal planning analysts.
- Ministry, agency, and municipal finance managers.
- Internal auditors and compliance officers in public bodies.
- Public sector accountants preparing financial statements.
- Consultants advising governments on financial management.

Advanced Public Sector Accounting & Government Budgeting Course Outlines

Day 1: Government Accounting Foundations

- Why government accounting differs from private sector practice.
- Cash basis, modified cash, and accrual basis of accounting.
- IPSAS framework and government financial reporting standards.
- The chart of accounts and government accounting structures.
- Fund accounting and segregated public funds.
- Budgetary accounting versus financial accounting.





- Case discussion: a reporting weakness that failed an audit.

Day 2: Government Financial Statements and Reporting

- The statement of financial position for a public entity.
- The statement of financial performance and surplus or deficit treatment.
- The cash flow statement and the statement of changes in net assets.
- Revenue recognition from taxes, grants, and transfers.
- Provisions, contingencies, and public sector liabilities.
- Consolidation and whole-of-government reporting basics.
- Workshop: reading a full set of government financial statements.

Day 3: The Government Budget Cycle

- Budget preparation: ceilings, estimates, and resource envelopes.
- Medium-term expenditure frameworks (MTEF) and programme budgeting.
- Performance budgeting and linking budget to service delivery.
- Budget approval, legislation, and appropriation authority.
- The fiscal calendar and its governance milestones.
- Linking budget to policy priorities and outcomes.
- Exercise: preparing a programme budget for a department.

Day 4: Budget Execution, Monitoring, and Fiscal Control

- Budget execution: warrants, apportionment, and release of funds.

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- Virements, re-appropriation, and supplementary budgets.
- In-year monitoring statements and execution reporting.
- Variance analysis: underspend, overspend, and reallocation.
- Commitment accounting and expense recognition discipline.
- Cash planning and public cash management.
- Simulation: a mid-year budget execution review with corrective action.

Day 5: Costing, Audit, and Fiscal Accountability

- Cost accounting for public services and unit costing methods.
- Value for money: economy, efficiency, effectiveness, and equity.
- Financial statements, notes, and disclosure preparation for audit.
- Responding to audit findings and public accounts committees.
- Transparency, records management, and data protection obligations.
- Strengthening financial management capability.
- Capstone: presenting a government accounting and budgeting plan.

Conclusion

By successfully completing Advanced Public Sector Accounting & Government Budgeting, participants will gain a practical command of government accounting standards, financial reporting, the national budget cycle, and appropriation control. They will acquire skills in fund accounting, MTEF and programme budgeting, budget execution monitoring, and audit-ready reporting that support accountable public financial management. Gentex Training Center designs the programme to help public finance professionals account for and plan public funds with rigour.





FAQs

Q1 What is the "Advanced Public Sector Accounting & Government Budgeting" course about?

It equips public finance professionals to record, report, and plan the use of public funds to a standard that withstands audit and public scrutiny. The course spans government accounting foundations, financial statements and reporting, the government budget cycle, budget execution and fiscal control, and costing, audit, and fiscal accountability.

Q2 What are the key benefits of the "Advanced Public Sector Accounting & Government Budgeting" course?

You gain a method built for government finance rather than adapted from private practice. The course improves IPSAS and standards application, strengthens fund accounting and appropriation control, sharpens budget execution monitoring, and prepares you to answer auditors and oversight bodies credibly.

Q3 What skills will I gain from the "Advanced Public Sector Accounting & Government Budgeting" course?

You will develop four core skills: government accounting and standards application, financial statement preparation and analysis, government budget preparation and appropriation control, and budget execution monitoring with audit-ready accountability.



Q4 What tools, methods, or standards are covered in the "Advanced Public Sector Accounting & Government Budgeting" course?

The course covers cash, modified cash, and accrual bases of accounting, the IPSAS framework, government financial reporting standards, the chart of accounts, fund accounting, budgetary versus financial accounting, the statement of financial position, statement of financial performance, cash flow statement and statement of changes in net assets, revenue recognition for taxes, grants and transfers, provisions and contingencies, whole-of-government consolidation, medium-term expenditure frameworks (MTEF), programme and performance budgeting, appropriation authority and virement control, warrants and apportionment, commitment accounting, in-year monitoring and variance analysis, internal control and segregation of duties, unit costing and value for money assessment, and audit response and disclosure preparation.

Q5 How is the "Advanced Public Sector Accounting & Government Budgeting" course applied in real-world practice?

Participants apply it to real work such as preparing government financial statements, building a programme budget for a ministry, monitoring budget execution mid-year, investigating an overspend, and responding to an audit or public accounts finding. The same methods support MTEF planning and whole-of-government reporting.