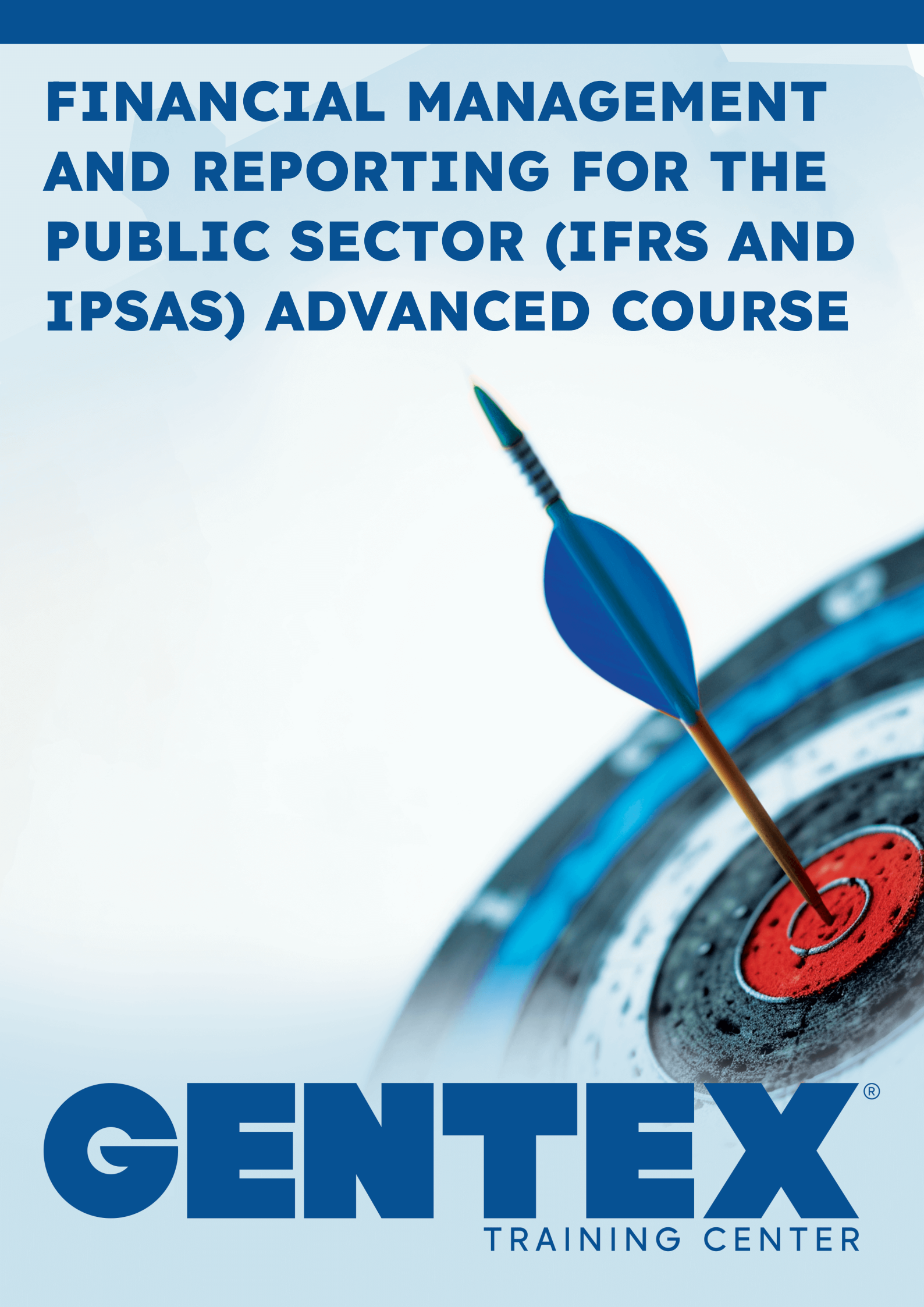
FINANCIAL MANAGEMENT AND REPORTING FOR THE PUBLIC SECTOR (IFRS AND IPSAS) ADVANCED COURSE



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Introduction

Financial Management and Reporting for the Public Sector (IFRS and IPSAS) Advanced Course Training Course builds the advanced technical and reform capability that senior public-sector accountants, consolidators, and financial management advisors need to apply IPSAS at complex levels and drive reporting improvement. Public-sector reporting reaches its hardest cases in consolidation, social benefits, and first-time transition across whole governments. Weak handling there produces inconsistent statements across entities, delayed or failed adoption, and fiscal information nobody can compare. This course develops the technical depth that prevents those outcomes. It covers advanced IPSAS application, consolidation and transition, and public financial management reform.

Financial Management and Reporting for the Public Sector (IFRS and IPSAS) Advanced Course Course Objectives

- Apply advanced IPSAS recognition, measurement, and presentation rules.
- Resolve IPSAS and IFRS differences in complex public-sector transactions.
- Apply consolidation principles to government controlled entities and funds.
- Account for social benefits under IPSAS 42 and employee benefits under IPSAS 39.
- Apply IPSAS 41 financial instruments and IPSAS 43 leases in the public sector.
- Manage first-time adoption, transition exemptions, and restatement.
- Apply budget-to-accounts reconciliation and appropriation reporting at depth.
- Design public financial management reform and reporting roadmaps.
- Apply internal control and public financial management frameworks.
- Prepare advanced disclosure packages and support audit and oversight review.

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Course Methodology

- Interactive lectures with real complex public-sector reporting cases.
- Advanced IPSAS application and consolidation workshops.
- Transition, restatement, and reconciliation exercises.
- Reform roadmap, control, and oversight reporting practice.
- Structured peer review with facilitator feedback on advanced statements.

Who Should Take This Course

- Senior government accountants and technical advisors.
- Public sector consolidation and reporting specialists.
- Ministry of finance technical staff.
- Auditors and inspectors of public accounts.
- Public financial management reform programme staff.
- Consultants advising on IPSAS adoption and consolidation.

Financial Management and Reporting for the Public Sector (IFRS and IPSAS) Advanced Course Course Outlines

Day 1: Advanced IPSAS Application and Standard Hierarchy

- IPSAS framework, hierarchy, and interpretation sources.
- Judgement application and accounting policy selection.

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- Measurement bases: historical cost, current value, and fair value.
- Provision, contingent liability, and impairment depth review.
- Segment reporting and service performance information.
- Accounting policy changes and prior period correction.
- Case study: resolving complex accounting policy questions under IPSAS.

Day 2: Complex Measurement and Specialised Standards

- IPSAS 42 social benefits and eligibility criteria.
- IPSAS 39 employee benefits and actuarial assumptions.
- IPSAS 41 financial instruments and public debt measurement.
- IPSAS 43 leases and IPSAS 13 effects in public entities.
- Non-exchange revenue with conditions and stipulations.
- Heritage assets, infrastructure, and defence asset treatment.
- Workshop: applying specialised IPSAS standards to complex transactions.

Day 3: Government Consolidation and Whole-of-Government Reporting

- Consolidation scope and control assessment in the public sector.
- Eliminating intra-government transactions and balances.
- Consolidating controlled entities, trust funds, and special accounts.
- Whole-of-government financial statement preparation.
- Harmonisation of accounting policies across entities.
- Timing differences and reporting calendar coordination.
- Workshop: preparing whole-of-government consolidation workings.

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Day 4: Adoption, Transition, and Budget Reconciliation

- First-time adoption and IPSAS 33 transition reliefs.
- Exemptions, deemed cost, and retrospective application limits.
- Restatement planning and comparability restoration.
- Budget-to-accounts reconciliation and appropriation disclosure.
- Migration project governance and system readiness.
- Communication with auditors and oversight bodies during transition.
- Workshop: designing a transition and restatement plan.

Day 5: Public Financial Management Reform and Oversight

- Public financial management frameworks and maturity assessment.
- Internal control design and segregation of duties in government.
- Fiscal transparency standards and open data reporting.
- Performance budgeting and outcome-based reporting.
- Supreme audit institution engagement and audit readiness.
- Remediation governance and continuous improvement planning.
- Course review, assessment, and action planning.

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Conclusion

By successfully completing Financial Management and Reporting for the Public Sector (IFRS and IPSAS) Advanced Course, participants will gain a thorough understanding of advanced IPSAS application and standard hierarchy, complex measurement and specialised standards, government consolidation and whole-of-government reporting, adoption, transition and budget reconciliation, and public financial management reform and oversight. They will also acquire practical skills in advanced IPSAS application and accounting judgement, specialised standards application including social benefits and financial instruments, government consolidation and whole-of-government reporting, and IPSAS transition, budget reconciliation and public financial management reform. In addition, the course prepares them to apply IPSAS at complex levels and lead reporting improvement across government. Gentex Training Center delivers this programme with a strong focus on advanced public-sector accounting and oversight-ready reporting.

FAQs for Financial Management and Reporting for the Public Sector (IFRS and IPSAS) Advanced Course course

Q1 What is the "Financial Management and Reporting for the Public Sector (IFRS and IPSAS) Advanced Course" course about?

It is a five-day programme on applying IPSAS at complex levels across government. It covers advanced IPSAS application and standard hierarchy, complex measurement and specialised standards, government consolidation and whole-of-government reporting, adoption and budget reconciliation, and public financial management reform.

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Q2 What are the key benefits of the "Financial Management and Reporting for the Public Sector (IFRS and IPSAS) Advanced Course" course?

Participants apply IPSAS to complex public-sector transactions and lead reporting improvement. The course improves accounting judgement and policy selection, sharpens specialised standard application across social benefits and instruments, strengthens whole-of-government consolidation, improves transition and restatement planning, and raises reform and oversight readiness.

Q3 What skills will I gain from the "Financial Management and Reporting for the Public Sector (IFRS and IPSAS) Advanced Course" course?

Participants gain advanced IPSAS application and accounting judgement, specialised standards application including social benefits and financial instruments, government consolidation and whole-of-government reporting, and IPSAS transition, budget reconciliation and public financial management reform. These four skills cover the practical core of advanced public-sector financial management and reporting.

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Q4 What tools, methods, or standards are covered in the "Financial Management and Reporting for the Public Sector (IFRS and IPSAS) Advanced Course" course?

The course covers the IPSAS framework, hierarchy and interpretation sources, judgement application and accounting policy selection, measurement bases including historical cost, current value and fair value, provisions, contingent liabilities and impairment, segment reporting and service performance information, accounting policy changes and prior period correction, IPSAS 42 social benefits and eligibility criteria, IPSAS 39 employee benefits and actuarial assumptions, IPSAS 41 financial instruments and public debt measurement, IPSAS 43 leases, IPSAS 13 effects, non-exchange revenue with conditions and stipulations, heritage asset, infrastructure and defence asset treatment, consolidation scope and control assessment, elimination of intra-government transactions, consolidation of controlled entities, trust funds and special accounts, whole-of-government financial statement preparation, accounting policy harmonisation, reporting calendar coordination, IPSAS 33 first-time adoption and transition reliefs, exemptions and deemed cost, retrospective application limits, restatement planning, budget-to-accounts reconciliation and appropriation disclosure, migration project governance and system readiness, public financial management frameworks and maturity assessment, internal control design and segregation of duties, fiscal transparency standards and open data reporting, performance budgeting and outcome-based reporting, supreme audit institution engagement, and remediation governance.

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Q5 How is the "Financial Management and Reporting for the Public Sector (IFRS and IPSAS) Advanced Course" course applied in real-world practice?

Participants apply the standards to complex real and simulated government situations. They resolve accounting policy and judgement questions under the IPSAS hierarchy, apply specialised standards to social benefits, employee benefits, public debt instruments and leases, determine treatment for heritage, infrastructure and defence assets, assess control and consolidation scope across government entities and funds, eliminate intra-government balances, prepare whole-of-government statements with harmonised policies, plan first-time adoption with transition reliefs and restatements, prepare budget-to-accounts reconciliations and appropriation disclosures, govern migration projects, design internal controls and segregation of duties, and engage with supreme audit institutions and oversight bodies on findings and remediation. Many leave with an advanced IPSAS judgement documentation template, a whole-of-government consolidation pack structure, and a transition and reform roadmap ready to use.