

Financial Statement Analysis of Public Sector Entities Training Course

Professional Development Training Course Outline

Category	Public Financial Management & Budgeting	Duration	5 Days
Base Fee	\$1,500 USD	Delivery Mode	Online / On-site Hybrid

Course Introduction

Public sector financial management requires precise, data-driven decision-making to ensure transparency, accountability, and efficiency. Financial Statement Analysis of Public Sector Entities Training Course equips professionals with the skills to interpret, evaluate, and leverage financial statements for better governance and strategic planning. Participants will gain practical knowledge in financial reporting standards, budget analysis, performance indicators, and risk management specific to public sector organizations. This course emphasizes real-world applications, case studies, and interactive learning methods to bridge theory with practice.

As governments and public institutions face increasing scrutiny and pressure for fiscal responsibility, the ability to analyze and interpret financial statements has become a critical competency. This course delivers actionable insights on public sector accounting standards, financial ratios, cash flow evaluation, debt management, and fiscal policy impacts, empowering finance professionals, auditors, and decision-makers to make informed, strategic decisions. By the end of the training, participants will be confident in assessing financial health, detecting inefficiencies, and recommending improvements in public sector financial management.

Programme Curriculum

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Course Objectives

1. Understand key principles of public sector accounting and reporting.
2. Develop expertise in analyzing financial statements of government entities.
3. Interpret budgetary and fiscal data to assess organizational performance.
4. Evaluate financial ratios, liquidity, and solvency indicators in the public sector.
5. Assess risk management and internal control frameworks in government organizations.
6. Gain practical skills in cash flow analysis and expenditure tracking.
7. Apply IFRS for public sector entities in real-world scenarios.
8. Enhance decision-making through financial forecasting and planning techniques.
9. Identify fraud indicators and financial irregularities in public sector entities.
10. Conduct comprehensive financial performance benchmarking.
11. Understand debt management and public finance sustainability.
12. Leverage financial analytics and reporting tools for effective oversight.
13. Integrate policy evaluation and fiscal accountability principles in reporting.

Target Audiences

1. Public sector accountants and finance officers
2. Internal and external auditors
3. Financial analysts in government institutions
4. Budget officers and planners
5. Policy makers and fiscal management professionals
6. NGO financial managers involved with public funding
7. Treasury and revenue officers
8. Consultants in public finance and governance

Course Duration: 5 days

Course Modules

Module 1: Introduction to Public Sector Accounting

- Overview of public sector accounting principles
- Differences between public and private sector accounting
- Regulatory frameworks and reporting standards
- Financial statement components in government entities
- Case study: Comparative analysis of municipal financial statements
- Practical exercise: Identify key elements in a government balance sheet

Module 2: Understanding Government Financial Statements

- Statement of financial position and cash flow statement
- Statement of revenue and expenditure analysis
- Budget vs. actual reporting

- Key performance indicators for public sector entities
- Case study: Analysis of a national government department's annual report
- Hands-on exercise: Extracting insights from public financial statements

Module 3: Financial Ratios and Performance Metrics

- Liquidity, solvency, and efficiency ratios
- Benchmarking against public sector standards
- Ratio interpretation for decision-making
- Identifying red flags in financial statements
- Case study: Ratio analysis of a county government
- Practical exercise: Calculating financial ratios from real data

Module 4: Budget Analysis and Fiscal Management

- Budget preparation and monitoring techniques
- Revenue forecasting and expenditure control
- Evaluating budget variances
- Linking budgets to financial statements
- Case study: Fiscal analysis of a ministry's budget execution
- Hands-on exercise: Prepare a budget variance report

Module 5: Cash Flow and Debt Management

- Cash flow monitoring and liquidity management
- Public debt evaluation and sustainability assessment
- Understanding funding sources and allocations
- Managing deficits and surplus
- Case study: Debt analysis of a state-owned enterprise
- Practical exercise: Cash flow projection for a government project

Module 6: Risk Assessment and Internal Controls

- Identifying financial risks in public entities
- Internal control frameworks and compliance checks
- Fraud detection techniques
- Risk mitigation strategies
- Case study: Risk evaluation in a public procurement process
- Hands-on exercise: Internal control assessment checklist

Module 7: Financial Reporting Tools and Techniques

- Financial analytics software for public sector reporting
- Data visualization and dashboards
- Preparing comprehensive reports for decision-makers
- Automating repetitive accounting tasks
- Case study: Implementation of a financial reporting system in a county
- Practical exercise: Generate a dashboard for financial performance

Module 8: Integrating Policy and Financial Analysis

- Linking financial data to public policy outcomes
- Evaluating fiscal impact of government decisions
- Using financial statements for strategic planning
- Reporting for transparency and accountability
- Case study: Policy evaluation using public expenditure data

- Hands-on exercise: Develop a financial policy recommendation report

Training Methodology

- Interactive lectures with real-world examples
- Hands-on practical exercises and case studies
- Group discussions and peer learning sessions
- Financial analysis simulations using real public sector data
- Step-by-step guidance on preparing and interpreting reports
- Continuous assessment and feedback for performance improvement

Register as a group from 3 participants for a Discount

Send us an email: info@fineskilltrainingcenter.com or call +254769199797

Certification

Upon successful completion of this training, participants will be issued with a globally- recognized certificate.

Tailor-Made Course

We also offer tailor-made courses based on your needs.

Key Notes

- a. The participant must be conversant with English.
- b. Upon completion of training the participant will be issued with an Authorized Training Certificate
- c. Course duration is flexible and the contents can be modified to fit any number of days.
- d. The course fee includes facilitation training materials, 2 coffee breaks, buffet lunch and A Certificate upon successful completion of Training.
- e. One-year post-training support Consultation and Coaching provided after the course.
- f. Payment should be done at least a week before commence of the training, to FINESKILL TRAINING CENTER account, as indicated in the invoice so as to enable us prepare better for you.

Upcoming Scheduled Sessions

Start Date	End Date	Location	Price
07 Sep 2026	11 Sep 2026	Physical	\$1,500
14 Sep 2026	18 Sep 2026	Physical	\$1,500
21 Sep 2026	25 Sep 2026	Physical	\$1,500
28 Sep 2026	02 Oct 2026	Physical	\$1,500

Start Date	End Date	Location	Price
05 Oct 2026	09 Oct 2026	Physical	\$1,500
12 Oct 2026	16 Oct 2026	Physical	\$1,500
19 Oct 2026	23 Oct 2026	Physical	\$1,500
26 Oct 2026	30 Oct 2026	Physical	\$1,500

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