

Public Sector Budgeting and Accrual Accounting 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

Effective public sector budgeting and accrual accounting are essential for transparent, accountable, and sustainable fiscal management. Public Sector Budgeting and Accrual Accounting Training Course equips finance professionals, auditors, and policymakers with the latest skills in budget formulation, execution, and financial reporting using accrual-based accounting principles. Participants will gain practical knowledge on aligning public sector resources with strategic objectives, ensuring compliance with international standards such as IPSAS, and promoting financial sustainability.

With a focus on enhancing fiscal discipline, accountability, and financial performance, this training leverages case studies, real-world scenarios, and interactive exercises. Participants will learn to integrate budgeting processes with accrual accounting frameworks, improve financial decision-making, and foster transparency in public resource management. This course is designed for public finance managers, auditors, accountants, and policy implementers seeking to upgrade their competencies in modern public financial management practices.

Programme Curriculum

Public Sector Budgeting and Accrual Accounting Training Course

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Course Objectives

1. Understand the principles and frameworks of public sector budgeting and accrual accounting.
2. Apply IPSAS-compliant accrual accounting methods in public sector financial management.
3. Develop comprehensive annual budgets aligned with strategic priorities.
4. Analyze and evaluate public sector financial statements for decision-making.
5. Implement effective budget monitoring and control mechanisms.
6. Integrate budgeting and accrual accounting processes for improved fiscal transparency.
7. Apply cost-benefit and performance analysis techniques in public sector projects.
8. Manage fiscal risks and ensure compliance with public financial regulations.
9. Prepare accurate financial reports to enhance accountability and transparency.
10. Leverage technology for public sector budgeting and accounting automation.
11. Conduct financial audits and internal controls using accrual accounting principles.
12. Promote resource optimization and efficiency in government expenditures.
13. Apply case study learnings to real-life public sector financial management challenges.

Target Audiences

1. Public sector accountants and finance officers
2. Government auditors and compliance officers
3. Budget analysts and fiscal managers
4. Policy makers and program managers
5. Treasury and finance ministry staff
6. Internal auditors and risk managers
7. Public sector project managers
8. Consultants in public financial management

Course Duration: 5 days

Course Modules

Module 1: Introduction to Public Sector Budgeting

- Overview of public sector financial management
- Principles of budget formulation and execution
- Budget cycles and legal frameworks
- Stakeholder roles in budgeting processes
- Case study: Budget planning in a municipal government
- Application of lessons learned

Module 2: Accrual Accounting Fundamentals

- Differences between cash and accrual accounting
- Key accrual accounting principles for the public sector
- Recognition of assets, liabilities, and expenses
- Preparing accrual-based financial statements
- Case study: Transition from cash to accrual accounting
- Practical application exercise

Module 3: Integrated Budgeting and Accounting Systems

- Linking budgets with accounting systems
- Automated financial management tools
- Data integrity and reporting accuracy
- Best practices in system integration
- Case study: Implementing an ERP system in a government department
- Hands-on system simulation

Module 4: IPSAS and Regulatory Compliance

- Overview of International Public Sector Accounting Standards (IPSAS)
- Compliance requirements and implementation challenges
- Reporting obligations for public entities
- Auditing and oversight considerations
- Case study: IPSAS adoption in a national ministry
- Group analysis and recommendations

Module 5: Budget Monitoring and Performance Evaluation

- Techniques for tracking budget execution
- Key performance indicators (KPIs) and metrics
- Variance analysis and corrective measures
- Reporting to stakeholders
- Case study: Performance evaluation in a public health project
- Practical reporting exercise

Module 6: Financial Risk Management

- Identifying fiscal risks in the public sector
- Risk mitigation strategies and internal controls
- Audit trails and compliance monitoring
- Contingency planning and scenario analysis
- Case study: Risk management in municipal budgeting
- Group risk assessment exercise

Module 7: Public Sector Reporting and Transparency

- Preparing comprehensive financial reports
- Transparency and accountability standards
- Communicating financial results to stakeholders
- Audit response and disclosure requirements
- Case study: Enhancing transparency in government reporting
- Reporting simulation exercise

Module 8: Advanced Applications and Strategic Financial Management

- Cost-benefit and performance analysis techniques
- Resource optimization and efficiency strategies
- Strategic decision-making using accrual accounting data
- Integration with national development plans
- Case study: Strategic financial planning in public infrastructure projects
- Group strategic plan exercise

Training Methodology

- Interactive lectures with practical examples

- Case studies and real-world scenarios
- Hands-on exercises and system simulations
- Group discussions and problem-solving sessions
- Role-playing and scenario-based learning
- Continuous assessment through quizzes and exercises

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

- The participant must be conversant with English.
- Upon completion of training the participant will be issued with an Authorized Training Certificate
- Course duration is flexible and the contents can be modified to fit any number of days.
- The course fee includes facilitation training materials, 2 coffee breaks, buffet lunch and A Certificate upon successful completion of Training.
- One-year post-training support Consultation and Coaching provided after the course.
- 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
05 Oct 2026	09 Oct 2026	Physical	\$1,500
12 Oct 2026	16 Oct 2026	Physical	\$1,500

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

Ready to enroll or request a customized program? Book online or contact us:

Register Online Now

Email: info@fineskilltrainingcenter.com | Website: www.fineskilltrainingcenter.com