Public Sector Accounting & Budgeting: Principles & Practice

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Dubai (UAE)



Public Sector Accounting & Budgeting: Principles & Practice

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Why This Course

Effective financial management is the cornerstone of accountability, transparency, and sustainable development in the public sector. As governments and non-profit institutions face increasing demands for fiscal responsibility and service efficiency, professionals must master modern accounting, budgeting, and reporting techniques tailored to the public context.

The Public Sector Accounting and Budgeting Excellence program is an intensive 1-week course designed to equip finance professionals, auditors, and administrators with the knowledge and tools to plan, manage, and report public funds effectively. Participants will gain a practical understanding of budgeting cycles, financial controls, and performance-based management while exploring emerging trends in digital finance and sustainability reporting.

What You'll Learn and Practice

By joining this program, you will:

- Understand and apply key principles and standards of public sector accounting.
- Develop proficiency in budget preparation, execution, and financial control.
- Analyze financial statements and assess fiscal performance in government settings.
- Strengthen auditing, compliance, and internal control capabilities.
- Explore innovations in public financial management, including digitalization and sustainability.

The Program Flow

Day 1: Foundations of Public Sector Accounting

- Role and importance of accounting in public financial management.
- Regulatory frameworks: IPSAS, IFRS, and national accounting standards.
- Accrual vs. cash basis accounting in government systems.
- Chart of accounts and public sector financial information systems.
- Workshop: Mapping your organization's accounting structure and processes.



Day 2: Budgeting in the Public Sector

- Understanding the public sector budget cycle and governance structures.
- Budget formulation: linking policy objectives to fiscal frameworks.
- Types of budgets — line-item, program, performance, and zero-based budgeting.
- Revenue forecasting, expenditure planning, and budgetary controls.
- Exercise: Developing a program-based budget for a government department.

Day 3: Financial Reporting and Analysis

- Components and preparation of government financial statements.
- Fund accounting and financial reporting for multi-fund entities.
- Ratio and variance analysis for public financial performance.
- Performance measurement and results-based reporting.
- Case Study: Analyzing the financial performance of a public agency.

Day 4: Public Sector Auditing and Compliance

- Designing effective internal control and accountability systems.
- Types of audits — financial, performance, and compliance audits.
- Legal and regulatory frameworks governing public finance.
- Detecting and preventing fraud and financial mismanagement.
- Workshop: Conducting a mini performance audit on a government project.

Day 5: Emerging Trends and Best Practices

- Digital transformation in public financial management PFM.
- E-budgeting, data analytics, and financial transparency tools.
- Sustainability and ESG reporting in the public sector.
- Public-private partnerships PPP: fiscal and risk implications.
- Capstone Project: Designing a financial improvement strategy for a public organization.

Individual Impact

- Gain the ability to prepare, manage, and analyze public sector budgets effectively.
- Strengthen your understanding of accounting standards and compliance frameworks.
- Build analytical and reporting skills for data-driven financial decision-making.
- Enhance professional competence to lead financial transformation initiatives.

Organizational Impact

- Improve transparency, accountability, and fiscal discipline across departments.
- Strengthen financial planning and budget execution capabilities.
- Foster compliance with international and national financial standards.
- Enhance organizational efficiency through technology and performance-based budgeting.



Training Methodology

This program blends technical knowledge with hands-on practice to ensure immediate application in public finance settings. Learning methods include:

- Real-world government case studies and scenario-based discussions.
- Interactive workshops on budgeting, auditing, and reporting.
- Group simulations and role-play in financial decision-making.
- Analytical exercises using public sector financial data.
- Practical toolkits, templates, and policy guides for institutional use.

Beyond the Course

Upon completion, participants will be equipped to lead financial management and budgeting initiatives that enhance accountability, performance, and service delivery. They will return ready to:

- Develop and manage transparent, results-oriented budgets.
- Apply best practices in accounting, reporting, and financial control.
- Lead digital transformation initiatives in public finance.
- Contribute to sustainable and accountable governance.

