



*Training Course:
Public Sector Accounting and Budgeting*

*15 - 19 December 2025
Barcelona (Spain)
Grupotel Gran Via 678*

Training Course: Public Sector Accounting and Budgeting

Training Course code: FI236000 From: 15 - 19 December 2025 Venue: Barcelona (Spain) - Grupotel Gran Via 678 Training Course Fees: 5500 € Euro

Introduction

This program, designed by Global Horizon Training Center, aims to equip participants with comprehensive knowledge and skills in public sector accounting and budgeting practices. It covers essential principles, regulatory frameworks, and practical techniques to strengthen financial management in the public sector, ensuring transparency, accountability, and effective resource utilization.

Objectives

By the end of this program, participants will be able to:

- Understand the fundamental principles of public sector accounting and budgeting.
- Apply international standards and frameworks relevant to public sector financial management.
- Develop and manage budgets aligned with organizational and policy goals.
- Strengthen financial reporting and internal controls within public sector organizations.
- Address challenges in public sector accounting and promote fiscal discipline.

Organizational Impact

- Improve financial management and accountability in public sector organizations.
- Enhance budgeting processes to align with strategic and policy objectives.
- Strengthen internal controls and compliance with regulatory requirements.
- Support better decision-making and resource allocation.
- Build capacity for transparent and efficient public financial management.

Target Audience

- Public sector accountants and financial officers.
- Budget officers and managers.
- Public sector auditors and internal controllers.
- Senior government officials involved in financial decision-making.
- Professionals seeking to understand public financial management.

Training Program Outline

Day 1: Foundations of Public Sector Accounting

- Key principles and objectives of public sector accounting.
- Differences between public sector and private sector accounting.
- Overview of international standards IPSAS and local frameworks.
- The role of accounting in public financial management.
- Chart of accounts and basic financial reporting in the public sector.

Day 2: Budgeting in the Public Sector

- Principles of budgeting and types of budgets e.g., line-item, program-based.
- The budget cycle: preparation, approval, execution, monitoring.
- Legal and regulatory frameworks for budgeting.
- Linking budgets to policy priorities and strategic plans.
- Case study: analyzing a public sector budget.

Day 3: Financial Reporting and Transparency

- Preparing financial statements in the public sector.
- Understanding the requirements of IPSAS and local reporting standards.

- Reporting for accountability: transparency and public trust.
- Performance and program-based budgeting in practice.
- Group exercise: preparing simplified financial reports.

Day 4: Internal Controls and Financial Oversight

- The role of internal controls in financial management.
- Risk management and compliance in the public sector.
- Audit processes and their integration with accounting practices.
- Strengthening financial oversight and reducing fraud.
- Group activity: evaluating internal control systems.

Day 5: Practical Challenges and Future Trends

- Common challenges in public sector accounting and budgeting.
- Managing changes: reforms, digitalization, and emerging practices.
- Best practices for improving public financial management.
- Action planning: developing individual and organizational strategies for improvement.
- Wrap-up and Q&A: reflections and next steps.

Registration form on the Training Course: Public Sector Accounting and Budgeting

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Complete & Mail or fax to Global Horizon Training Center (GHTC) at the address given below

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Payment Method

- ☐ Please find enclosed a cheque made payable to Global Horizon
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