



*Training Course:
Accounting for Expenditures of Government
Agencies and Public Institutions*

*31 August - 4 September 2026
Lisbon (Portugal)*

Training Course: Accounting for Expenditures of Government Agencies and Public Institutions

Training Course code: FI8105 From: 31 August - 4 September 2026 Venue: Lisbon (Portugal) - Training Course Fees: 6050 € Euro

Introduction

Accounting for expenditures in government agencies and public institutions is crucial for managing public funds and ensuring financial transparency. This course is designed to equip participants with the knowledge and skills required to accurately record and analyze government expenditures. The course also covers financial reporting, budget management, and compliance with the financial regulations in government agencies and public institutions.

Objectives

- Understand the principles and foundations of accounting related to expenditures in government agencies and public institutions.
- Learn how to classify and record government expenditures.
- Learn how to prepare financial reports and budgets.
- Enhance skills in complying with government financial regulations and standards.
- Improve the ability to manage and monitor government expenditures effectively.

Target Audience

- Accountants in government agencies and public institutions.
- Financial managers in government entities.
- Professionals involved in preparing financial reports for the public sector.
- Budget and financial planning personnel in the public sector.
- Compliance and audit officers in government institutions.

Training Program Outline

Day 1:

- Introduction to Government Accounting:
 - The difference between government accounting and private sector accounting.
 - The basic principles of government accounting.
 - The financial structure of government agencies and public institutions.
 - Accepted accounting standards e.g., International Public Sector Accounting Standards - IPSAS.

- Types of Expenditures in Government Agencies:
 - Classification of expenditures: operational vs. capital expenditures.
 - Expenditures associated with government activities: administrative costs, social expenditures, and large projects.
 - Economic implications of government spending.

Day 2:

- Recording Government Expenditures:
 - How to record government expenditures in accounting ledgers.
 - The government accounting system: principles and procedures.
 - Periodic financial reporting: forecasting, projections, and financial statements.
 - Accounting for indirect expenses and fixed costs.
- Compliance and Financial Control:
 - The importance of compliance in government expenditures.
 - Internal control in public institutions.
 - Standards for transparency and accountability in government accounting.

Day 3:

- Preparing Government Budgets:
 - The difference between government budgets and private sector budgets.
 - How to prepare the annual budget for government agencies.
 - Forecasting expenditures and financial allocations.
 - The role of budgeting in managing government expenditures.
- Financial Planning and Government Financial Management:
 - Tools for planning expenditures in public institutions.
 - Monitoring budget execution and making adjustments as necessary.
 - Techniques for managing government expenditures.

Day 4:

- Government Financial Reporting:
 - How to prepare government financial reports: formats and procedures.
 - The relationship between expenditure reports and budgets.
 - Analyzing financial reports for accuracy.
 - The role of financial reports in enhancing transparency and governmental accountability.
- Internal and External Auditing in Public Institutions:
 - The importance of auditing in government expenditures.

- The role of internal and external auditors in reviewing expenditures.
- Financial auditing standards for public institutions.

Day 5:

- Challenges in Accounting for Expenditures in Government Agencies:
 - Financial challenges faced by government agencies.
 - Managing fluctuations in revenue and government expenditures.
 - Strategies for dealing with financial issues in public institutions.
 - Modern techniques in government accounting e.g., digitalization and the use of technology.
- Conclusion and Course Evaluation:
 - Review of key concepts and points covered during the course.
 - Open discussion on challenges participants face in their roles.
 - Course evaluation and discussions on future improvements in public sector accounting.

Registration form on the Training Course: Accounting for Expenditures of Government Agencies and Public Institutions

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