



International Public Sector Accounting Standards (IPSAS)

DURATION

5 days

CONTACT HOURS

30

LEVEL

Intermediate

FEE PER DELEGATE

US\$1,500

Reporting a government entity on an accrual basis, where the hard part is measuring assets nobody has ever valued.

IPSAS adoption is usually described as a conversion exercise and is really a measurement problem. A ministry holds assets nobody has valued, infrastructure with no cost records, revenue that arrives without an exchange, and obligations under benefit schemes never treated as liabilities. The standards are clear enough. The difficulty is the opening balance sheet and the judgements inside it, which is where most adoptions stall. This week works through recognition, measurement and the transition itself, on the delegate's own entity where that is possible.

Available as classroom, live online, in house.

Who it is for

Accountants and finance officers in ministries, municipalities, state entities and regulators, auditors of public sector bodies, and project staff running an IPSAS transition.

What you will be able to do

- Distinguish cash basis from accrual IPSAS and say what a transition actually requires.
- Recognise and measure property, plant and infrastructure where no cost records exist.
- Account for non exchange revenue, including taxes, transfers and conditional grants.
- Treat employee benefits and social benefit obligations as the standards require.
- Build an opening balance sheet and document the judgements behind it.

The outline

DAY 1

What accrual reporting changes

Cash basis, accrual, and the modified versions in between · Who the reporting entity is, and what it controls · Budget reporting beside financial reporting · Why adoption stalls at the opening balance sheet

DAY 2

Assets

Property, plant and equipment with no cost records · Infrastructure, and the useful life nobody agrees on · Heritage assets, and whether to recognise them at all · Impairment of an asset that generates no cash

DAY 3

Revenue and liabilities

Non exchange revenue: taxes, fines and transfers · Conditions and restrictions, and the liability they create · Employee benefits and pension obligations · Provisions, contingencies and guarantees given

DAY 4

Consolidation and disclosure

Controlled entities, and the boundary of the group · Related parties in a public sector context · Segment reporting against programme reporting · Disclosure a legislature can actually use

DAY 5

Running the transition

Sequencing, and what has to be done first · First time adoption reliefs and the transitional periods · Working with the auditor general before the audit · Keeping the system current after the project ends

What you leave with

- A gap analysis of the delegate's entity against the standards that apply to it.
- A measurement approach for one asset class that has no historic cost.
- A transition plan with the sequence, the owners and the known gaps named.

Published dates

DATES	WHERE	FEE
23 to 27 November 2026	Kampala, Uganda	US\$1,500
30 November 2026 to 4 December 2026	Dubai, United Arab Emirates	US\$1,500
7 to 11 December 2026	Durban, South Africa	R15,000
14 to 18 December 2026	Nicosia, Cyprus	US\$1,500

Fees are per delegate and cover travel and accommodation arranged by the delegate. Registration fees are not included.

Register or ask a question

globalaxistraining.co.za/courses/international-public-sector-accounting-standards-ipsas
info@globalaxistraining.co.za
+27 72 337 9234

250 Beyers Naude Drive, Rustenburg, North West, 2999, South Africa

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