



## **Workshop Title: Essentials of Accrual IPSAS Adoption**

**Dates: 11 – 13 March, 2026 | Location: Livingstone, Zambia**

**Participation Fee: \$450**

### **Workshop Overview**

Across Africa, governments are transitioning from cash to accrual-based accounting to strengthen fiscal transparency, accountability, and decision-making. This workshop is a practical, hands-on capacity-building workshop designed to support public sector institutions in planning, managing, and implementing the transition from cash-based accounting to accrual IPSAS, in line with IPSAS 33 – First-time Adoption of Accrual Basis IPSASs.

It is designed to build a shared understanding of the technical, institutional, systems, and change-management dimensions of the accrual transition. Through expert-led sessions, case studies, and practical simulations, participants will explore the full IPSAS adoption lifecycle - from readiness assessment and risk management to book-keeping practices and preparation of opening IPSAS-compliant balance sheets.

The Workshop emphasises real-world application, focusing on addressing common implementation challenges governments face in the adoption process.

### **Learning Objectives**

With this Training, participants will be able to:

- ✓ Understand the strategic and technical foundations required for first-time adoption of accrual IPSAS under IPSAS 33.
- ✓ Conduct structured accrual readiness and gap assessments, covering legislation, accounting policies, chart of accounts, systems, and human capacity.
- ✓ Design a practical IPSAS transition roadmap, including governance arrangements, sequencing strategies, and implementation milestones.
- ✓ Apply change management principles to build leadership ownership, manage resistance, and strengthen stakeholder engagement throughout the reform process.
- ✓ Identify and manage key risks associated with accrual IPSAS adoption, including institutional, political, governance, systems, data, and sustainability risks.
- ✓ Apply accrual accounting and book-keeping practices relevant to the public sector, including recognition, measurement, cut-off, and closing processes.
- ✓ Prepare IPSAS-compliant opening balance sheets, using appropriate valuation methods, estimation techniques, and professional judgment.

### **Target Audience**

Government accountants, auditors, financial controllers, financial management staff, IPSAS implementation teams, internal auditors, FMIS administrators, and financial policy advisors involved in the transition to accrual-based IPSAS.

### **Training Methodology**

This training will utilise a variety of proven adult learning techniques to ensure maximum understanding, comprehension and retention of the information presented. This includes many examples, interactive activities, exercises, Q&A sessions, learning from other participants, and action-planning exercises to cement next steps. Case studies and group work will also be used to apply principles in the practical context. The aim is the practical application of proven approaches, grounded in sound, good practice

## Training Outline

### Day 1: Foundations for Accrual Transition

#### Laying the Foundation

**Time**

**Learning outcome**

Agenda setting

- Participant registration
- Welcome and Introductory Remarks

08:30 - 09:00

#### Session 1: Preparation and Planning for First-Time Adoption

**Learning outcome**

Equip participants with a deep understanding of the roadmap and foundational elements required to initiate IPSAS 33 transition

- Key challenges in accrual IPSAS implementation
- Conducting a gap analysis between current practices and IPSAS requirements:
  - Legislation, regulations, and mandates
  - Mapping existing cash-based reporting frameworks to IPSAS accrual requirements
  - Accounting policies and procedures
  - Chart of accounts for IPSAS compliance
  - Staff capabilities and competences
  - Assessing system readiness and requirements
- Transition Roadmap and Strategy
- The Steering Committees
- Technical working groups for assets, liabilities, and financial systems
- Principles for Sequencing IPSAS Implementation

09:00 - 10:30

#### Health Break & Photo Session

**10:30 - 11:00**

#### Session 2: Change Management in IPSAS Adoption

**Time**

**Learning outcome**

By the end of this session, participants will be able to analyze change management challenges, anticipate resistance, and design practical strategies for building stakeholder buy-in and ownership for IPSAS adoption

- The navigating human side of the reform
- Leadership and Reform Ownership
- Stakeholder Mapping and Role Clarification
- Institutional Coordination and Role Clarity
- Effective Communication and Stakeholder Awareness
- Cultural and Behavioral Change
- Capacity Building and
- Capacity Building and Knowledge Transfer
- Making Incentivization a part of the reform
- Managing Resistance and Conflict Resolution
- Imbedding Risk Management in IPSAS Adoption
- Sustainability, Monitoring, and Feedback Loops

11:00 - 13:00

#### Lunch Break

**13:00 - 14:00**

#### Case Studies

**Time**

**Learning outcome**

Consolidate lessons and ideas from group discussions

- Accrual Readiness Self-Assessment - Participants complete a simplified readiness tool and develop IPSAS transition roadmap, including governance arrangements, sequencing strategies, and implementation milestones.

14:00 - 16:00

	<ul style="list-style-type: none"> <li>Participants identify key enablers and bottlenecks as well as analyze timelines of transition activities, match them with the key drivers of success</li> </ul>	
<b>Day 2: Implementation Essentials</b>		
<b>Session 3 : First-time Adoption of Accrual Basis IPSAS</b>		<b>Time</b>
<b>Learning outcome</b> Equip participants with a deep understanding of the foundational elements required to initiate IPSAS 33 transition	<ul style="list-style-type: none"> <li>Understanding IPSAS 33 and its scope</li> <li>Transition and Adoption Requirements</li> <li>Recognition and Measurement</li> <li>Exceptions to the Retrospective Application of IPSASs</li> <li>Fair Presentation and Compliance with IPSAS</li> <li>Optional Exemptions and Mandatory Exceptions</li> <li>Standards not subject to transitional arrangements in IPSAS 33</li> <li>Disclosure Requirements</li> </ul>	08:30 - 10:30
<b>Health Break</b>		<b>10:30 - 11:00</b>
<b>Session 4: Preparing the Opening Balance Sheet</b>		<b>Time</b>
<b>Learning outcome</b> Equip participants with a deep understanding of the foundational elements required to initiate IPSAS 33 transition	<ul style="list-style-type: none"> <li>Preparing cash-to-accrual transition adjustments</li> <li>Reconciliations with prior cash-based balances</li> <li>Identification and recording of accrual impacts transactions : assets and liabilities,</li> <li>Recording non-cash transactions: receivables, payables, expenses, depreciation, amortization</li> <li>Asset Recognition and Measurement</li> <li>Establishing and maintaining an asset register</li> <li>Liabilities Recognition and Measurement</li> <li>Estimation techniques for previously unrecorded items</li> <li>Applying materiality and professional judgment</li> </ul>	11:00 - 13:00
<b>Lunch Break</b>		<b>13:00- 14:00</b>
<b>Case Studies</b>		<b>Time</b>
<b>Learning outcome</b> Consolidate lessons and ideas from group discussions	<ul style="list-style-type: none"> <li>First-Time Adoption of Accrual IPSAS in the Ministry of Infrastructure</li> <li>Opening Statement Simulation: Using sample financial data and asset listings, participants develop an opening balance sheet for a Ministry of Infrastructure.</li> </ul>	14:00 - 16:00
<b>Day 3: Implementation Essentials</b>		
<b>Session 5: IPSAS SRS 1 – Climate-Related Disclosures</b>		<b>Time</b>
<b>Learning outcome</b> Participants gain a high-level understanding of SRS	<ul style="list-style-type: none"> <li>Overview of SRS 1</li> <li>Climate-Related Risks and Opportunities</li> <li>Core Reporting Pillars under SRS 1:</li> </ul>	08:30 - 10:30

1 and its positioning within sustainability reporting.	<ul style="list-style-type: none"> <li>○ Governance</li> <li>○ Strategy</li> <li>○ Risk Management</li> <li>○ Metrics and Targets</li> <li>● Materiality and Other Conceptual Foundations</li> </ul>	
<b>Health Break</b>		<b>10:30 - 11:00</b>
<b>Session 5: IPSAS 3 – Accounting Policies, Changes in Accounting Estimates and Errors</b>		<b>Time</b>
<p><b>Learning outcome</b> Enable participants to apply IPSAS 3 correctly in distinguishing policies, estimates, and errors to enhance consistency, transparency, and audit confidence in public sector financial reporting.</p>	<ul style="list-style-type: none"> <li>● Overview of IPSAS 3</li> <li>● Accounting Policies <ul style="list-style-type: none"> <li>○ Selection and Application of Accounting Policies</li> <li>○ Consistence of Accounting Policies</li> <li>○ Changes in Accounting Policies</li> </ul> </li> <li>● Changes in Accounting Estimates</li> <li>● Prior Period Errors</li> <li>● Impracticability in Respect of Retrospective Application and Retrospective Restatement</li> <li>● Presentation and Disclosure Requirements</li> </ul>	11:00 - 13:00
<b>Lunch Break</b>		<b>13:00-14:00</b>
<b>Case Studies</b>		<b>Time</b>
<p><b>Learning outcome</b> Consolidate lessons and ideas from group discussions</p>	<ul style="list-style-type: none"> <li>● Case study 1: Change in depreciation method</li> <li>● Case study 2: Correction of asset valuation error</li> <li>● Case study 3: Revision of provisions estimate</li> </ul>	14:00 - 16:00
<b>Closing Remarks and Presentation of Certificate</b>		<b>16:00 - 16:30</b>