TRAINING WORKSHOP ON APPLICATION OF INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS (IPSASs) - 4 DAYS
IN MOROGORO

Duration: 4 days
Start date: 4th April, 2017
Location: Morogoro
Finish date: 7th April, 2017
CPE / CPD: 24 hour
Price: Tshs.800,000/=  

Workshop Introduction.

This four-day workshop provides in deep the most important requirements for preparing financial statements and disclosures under accrual based IPSAS.

The IPSAS accounting and disclosure requirements are explained in clear, simple language and illustrated with model financial statements and real-world examples. Participants will be required to have their respective organization’s current financial statements for learning purpose during the training workshop.

WORKSHOP BENEFIT

- Understand Accrual Based IPSAS requirements, including accounting policies and disclosures
- Implement the IPSAS recognition and measurement rules for assets, liabilities, revenues and expenses
- Learn the requirements for presentation of IPSAS financial statements and related disclosures
- Identify transitional provisions in IPSAS standards
TOPICS TO BE COVERED.

1. Introduction to IPSAS
   - Scope of IPSAS
   - The IPSASB Conceptual Framework
   - Identifying reporting frameworks which are applicable in Tanzania
   - Comparison of IPSASs and IFRSs

2. Reporting & Disclosure
   i. IPSAS 1 Presentation of Financial Statements
      - Required financial statements
      - Structure
      - Content
   
   ii. IPSAS 2 Cash Flow Statements
       - Cash and cash equivalents
       - Operating, investing and financing activities

   iii. IPSAS 3 Fundamental Errors and Changes in Accounting Policies
       - Treatment of changes in accounting estimates
       - Treatment of changes in accounting policies
       - Treatment of correction of fundamental errors

   iv. Treatment of events after reporting date

   v. Consolidations
      - Accounting for controlled entities
      - Consolidation boundaries under IPSAS and concepts of public sector control
      - Consolidation requirements
      - Determining whether control exists

3. Non-current Assets
   i. IPSAS 17 Property, Plant and Equipment
      - Recognition criteria for an item of PPE
      - Measurement bases for PPE
      - Presentation of PPE
      - Relevant disclosure requirements for PPE

   ii. IPSAS 16 Investment Property
       - Recognition criteria for an item of investment property
       - Measurement bases for investment property
       - Presentation of investment property
       - Relevant disclosure requirements for investment property
iii. IPSAS 31 Intangible Assets
   - Recognition criteria for an item of intangible assets
   - Measurement bases for intangible assets
   - Presentation of intangible assets
   - Relevant disclosure requirements for intangible assets

iv. IPSAS 21 & 26 Impairment of Assets in Public Sector
   - Impairment identification
   - Recognition and measurement
   - Impairment reversals
   - Disclosure requirements

4. Revenues & Related Costs
   i. IPSAS 23 Revenue from Non-Exchange Transactions (Taxes and Transfers)
      - Recognition and measurement of tax revenue
      - Recognition of revenue from transfers
      - Reflecting conditions and restrictions in the financial statements
   ii. IPSAS 9 Revenue from Exchange Transactions
       - Accounting treatment for exchange transactions

5. Liabilities and Expenses
   i. IPSAS 19 Provisions, Contingent Liabilities and Contingent Assets
      - Definitions
      - Recognition and measurement
      - Disclosures
   ii. IPSAS 25 Employee Benefits
       - Short and long-term benefits
       - Recognition, measurement of pension obligations

6. Financing and Financial Instruments
   THE CASE OF PUBLIC SECTOR
   i. Financial Instruments
      - Financial Instruments Presentation
      - Financial Instruments: Recognition and Measurement
      - Financial Instruments: Disclosures
7. Other Presentation and Disclosure Standards
   i. IPSAS 20 Related Party Disclosures
      - Identification of related parties
      - Disclosure requirements
   
   ii. IPSAS 24 Presentation of Budget Information in Financial Statements
      - Required disclosures
      - Comparison of budget and actual amounts
      - Material differences
   
   iii. IPSAS 4 The Effect of Changes in Foreign Exchange Rates
      - Foreign currency transactions
      - Foreign operations
   
   iv. IPSAS 13 Leases
      - Lessee and lessor financial reporting requirements

8. Transitioning to IPSAS Accrual Basis of Accounting
   i. Overview of IPSAS 33 First Time Adoption of IPSAS
      - Guidance on the transition from the IFRSs/Cash to IPSASs accrual basis of accounting

Who should attend?
- Finance and Accounting Managers/Directors / Chief Accountants of public sector entities adopted or considering to adopt IPSAS
- Accountants and finance staff of public sector entities and similar agencies (e.g. Donor Funded project) adopted or in the process of adopting IPSAS.
- Auditors of entities that have adopted IPSAS or are in the process of doing so
- Students of the profession.

Payment information.
Tshs.800,000/= will cover tea/coffee, light lunch, training materials (hard & soft copies) including all issued IPSAS. Deposit your fees (cash) into NBAA Collections Account number 01J1005553500 – CRDB Bank and submit the original bank pay in slip to NBAA. Cheques should be submitted to NBAA at least two (2) days before the workshop date. Participants should arrange for their own transport and accommodation.

All enquiries should be addressed to:

EXECUTIVE DIRECTOR,  
NBAA MHASIBU HOUSE,  
P.O.BOX 5128, DAR ES SALAAM.  
TEL.NO: +255 22 2211890/9  
FAX NO: 2151746 E-MAIL: info@nbaa.go.tz  
WEBSITE: www.nbaa.go.tz
Training Workshop on Application of IPSASs
Please enroll the following person(s) for the above-mentioned training scheduled from **Tuesday 4th to Friday 7th April, 2017**

**NAME & ADDRESS OF EMPLOYER/SPONSOR:**

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Enclosed is Bank pay-in-slip dated ............................... for shs. ..........................................................

Deposited into NBAA collection Account No.01J1005553500 – CRDB.

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**NOTE:**
(i) Workshop fees should be deposited to the NBAA collection Account number O1J1005553500 – CRDB Bank. Please remember to write your name, purpose of the deposit and your registration number if any when making the deposit. Cash will not be accepted.

(ii) Send this form together with the original Bank Pay-in-slip to the Executive Director, NBAA, P.O. Box 5128, Dar es Salaam, or fax number 022-2151746 or e-mail info@nbaa.go.tz at least TWO DAYS before commencement of the workshop.