



## PUBLIC FINANCE MANAGEMENT: TRANSITION FROM IPSAS CASH TO ACCRUAL AND ELECTRONIC GOVERNMENT PROCUREMENT (E-GP)

### PROGRAMME OVERVIEW

This targeted programme equips officers with essential knowledge for a smooth transition from International Public Sector Accounting Standards (IPSAS) Cash Basis to IPSAS Accrual Basis accounting, while also building competence in electronic government procurement systems. Participants gain the technical grounding needed to lead this transition confidently within their own county assemblies.

### PROGRAMME RATIONALE

Anchored in both global standards and national frameworks, this course responds to the evolving demands of public sector accountability, transparency, and performance, integrating two of the most significant reform areas in Kenya's Public Finance Management architecture into a single, cohesive learning experience. As counties move toward accrual-based reporting and electronic procurement, finance officers equipped with this knowledge will be positioned to lead compliant, efficient, and transparent financial management within their institutions.

### LEARNING OUTCOMES

By the end of this course, the learner will be able to explain the key differences between IPSAS Cash Basis and IPSAS Accrual Basis accounting and to apply accrual accounting principles within a public sector financial reporting context. Participants will learn to navigate electronic government procurement (e-GP) systems and processes with confidence, identify and manage risks associated with transitioning to new accounting and procurement systems, and strengthen financial transparency and accountability practices within their institutions.

### TARGET GROUP

The course targets accountants and finance officers serving in the County Assemblies

### COURSE CONTENT

The course content includes an overview of IPSAS Cash Basis versus Accrual Basis accounting; principles and mechanics of accrual-based financial reporting; electronic Government Procurement (e-GP) systems and workflows; integrating accounting reforms with procurement reforms; risk management during systems and standards transitions; and compliance, transparency, and accountability frameworks in public finance.

### VISION

A global Centre of excellence in Legislative Governance

### MISSION

To Enhance Capacity Development for Effective and Efficient functioning of Parliament, Legislative Assemblies and other key stakeholders.

# CENTRE FOR PARLIAMENTARY STUDIES AND TRAINING

TRAINING FOR  
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## BENEFITS OF ATTENDING

Participants gain valuable, career-enhancing knowledge that translates directly into improved financial transparency and accountability within their institutions, along with practical familiarity with the systems reshaping public finance management in Kenya.

## DATES, VENUE AND FEES

• AVAILABLE ON REQUEST.

