

# ANNUAL TRAINING SCHEDULE 2022

DATE	AVAILABLE TRAINING	PARTICIPATION FEE (VAT INCLUSIVE)	VENUE
24 <sup>TH</sup> TO 28 <sup>TH</sup> JANUARY 2022	COMPREHENSIVE PRACTICAL IPSAS SEMINAR FOR PUBLIC SECTORS AND NGO'S ( 5 DAYS ) WITH CPD HOURS	690,000.00 (VAT INCLUSIVE )	NASHERA HOTEL - MOROGORO

## Topics to be covered

- Introduction to IPSAS
  - Brief history
  - Scope of IPSAS
  - Sources of guidance
  - The IPSASB Conceptual Framework
  - Identifying entities which might apply IPSAS
- Reporting & Disclosure
  - IPSAS 1 Presentation of Financial Statements
    - ✓ Required financial statements
    - ✓ Structure & Content
  - IPSAS 2 Cash Flow Statements
    - ✓ Cash and cash equivalents
    - ✓ Operating, investing and financing activities
  - IPSAS 3 Net Surplus or Deficit for the Period - Fundamental Errors and Changes in Accounting Policies
    - ✓ Changes in accounting estimates
    - ✓ Changes in accounting policies
    - ✓ Correction of fundamental errors
- Non-current Assets
  - IPSAS 17 Property, Plant and Equipment
    - ✓ Initial recognition
    - ✓ Subsequent valuation
    - ✓ Depreciation
    - ✓ Treatment of infrastructure and heritage assets
  - IPSAS 16 Investment Property
    - ✓ Initial recognition
    - ✓ Subsequent valuation

# ANNUAL TRAINING SCHEDULE 2022

- ✓ Transitional provisions for initial adoption
- IPSAS 31 Intangible Assets
  - ✓ Identifying relevant intangible assets and their initial recognition
  - ✓ Measurement
- IPSAS 21 & 26 Impairment of Non-Cash-Generating Assets & Impairment of Cash-Generating Assets
  - ✓ Impairment identification
  - ✓ Recognition and measurement
  - ✓ Impairment reversals
  - ✓ Disclosure requirements
- Revenues & Related Costs
  - 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
  - IPSAS 9 Revenue from Exchange Transactions
    - ✓ Accounting treatment for exchange transactions
  - IPSAS 12 Inventories
    - ✓ Public sector entity inventories
    - ✓ Inventories held for distribution at no or nominal charge
- Liabilities and Expenses
  - General expense recognition principles and application to donations given
  - IPSAS 19 Provisions, Contingent Liabilities and Contingent Assets
    - ✓ Definitions
    - ✓ Recognition and measurement
    - ✓ Disclosures
  - IPSAS 25 Employee Benefits
    - ✓ Short and long-term benefits
    - ✓ Recognition, measurement of pension obligations
- Financing
  - IPSAS 13 Leases
    - ✓ Lessee and lessor financial reporting requirements
    - ✓ Sale and leaseback transactions
  - IPSAS 32 Service Concession Arrangements
  - IPSAS 4 The Effect of Changes in Foreign Exchange Rates
    - ✓ Foreign currency transactions
    - ✓ Foreign operations
- Consolidations and Interests in Other Entities
  - IPSAS 34 Separate Financial Statements

# ANNUAL TRAINING SCHEDULE 2022

- IPSAS 35 Consolidated Financial Statements - Accounting for Controlled Entities
  - ✓ Consolidation boundaries under IPSAS and concepts of public sector control
  - ✓ Consolidation requirements
  - ✓ Determining whether control exists
  
- IPSAS 36 Accounting for Investments in Associates and Joint Ventures
  - ✓ Equity method of accounting
  - ✓ Cost method requirements
  
- IPSAS 37 Accounting for Joint Arrangements
  - ✓ Distinguishing joint ventures from joint operations
  - ✓ Equity and proportional accounting method
  
- IPSAS 38 Disclosure of Interest in Other Entities
- IPSAS 39 Employee Benefits
- IPSAS 40 Public Sector Combinations
  
- Other Presentation and Disclosure Standards
  - IPSAS 18 Segment Reporting
    - ✓ Distinguishable activities
  
  - IPSAS 20 Related Party Disclosures
    - ✓ Identification of related parties
    - ✓ Disclosure requirements
  
  - IPSAS 24 Presentation of Budget Information in Financial Statements
    - ✓ Required disclosures
    - ✓ Comparison of budget and actual amounts
    - ✓ Material differences
  
- IPSAS Updates
  - Newly Issued Standards
    - ✓ IPSAS 40 Public Sectors Combinations
    - ✓ IPSAS 41 Financial Instrument
    - ✓ IPSAS 42 Social Benefits
    - ✓ COVID 19 Deferral of Effective Date
    - ✓ IPSAS 16 Investment Property
  - Exposure Draft
    - ✓ ED 70 Revenue with Performance Obligation
    - ✓ ED 71 Revenue without Performance Obligation
    - ✓ ED 72 Transfer Expenses
    - ✓ ED 75 Leases
    - ✓ ED 76 Conceptual Framework Limited Updates
    - ✓ ED 77 Measurements
    - ✓ ED Property, Plant and Equipment
    - ✓ ED 79 Non –Current Assets Held for Sale and Discontinued
    - ✓ ED 80 General Improvements to IPSAS 2021



# ANNUAL TRAINING SCHEDULE 2022

**Note: Participants should come with their Financial Statements**

**7<sup>TH</sup> TO 11<sup>TH</sup>  
FEBRUARY 2022**

**FIXED ASSETS AND INVENTORY  
MANAGEMENT & PROCUREMENT  
SEMINAR (5 DAYS ) WITH CPD HOURS**

**690,000(VAT  
INCLUSIVE)**

**NASHERA  
HOTEL –  
MOROGORO**

## **Topics Covered**

1. Introduction to Fixed Assets Management.
2. Preparation of Fixed Assets Register and challenges involved.
3. Techniques used in Valuation of Assets.
4. Approaches used in conducting fixed assets verification and challenges involved.
5. IAS 16 Property, Plant and Equipment.
6. IPSAS 17 Property, Plant and Equipment.
7. IAS 36 Impairment of Property, Plant and Equipment.
8. IAS 21 Impairment of Non-Cash Generating Assets
9. Transforming manual fixed assets register into computerized Fixed Assets Register.
10. Performing reconciliation between assets verified against assets existing in the Fixed Assets Register
11. COVID-19 impact in Fixed Assets Management
12. How to Undertake Stock Count
13. Inventory Management
14. IAS 2 Inventory & IPSAS 12 Inventory
15. How to Audit Procurements & Contracts

**Note: Participants should come with their Fixed Assets Registers.**



## ANNUAL TRAINING SCHEDULE 2022

14 <sup>TH</sup> TO 18 <sup>TH</sup> FEBRUARY 2022	TREASURY AND FINANCE & ACCOUNTING SEMINAR (5 DAYS) WITH CPD HOURS	690,000(VAT INCLUSIVE)	ARUSHA REGION
<b>Topics to be covered:</b> <ol style="list-style-type: none"><li>1. Financial Statements analysis and interpretation.</li><li>2. Budget Management and Control</li><li>3. Payables and Receivables Management</li><li>4. Financial Modelling in Excel</li><li>5. Cost Management and Optimisation</li><li>6. Treasury Management (Cash, Investment etc.)</li><li>7. Inventory Management</li><li>8. Taxes Applicable to the Public and Private Sector entities, Tax Risks and how to Manage Tax Risks</li></ol>			
21 <sup>TH</sup> TO 23 <sup>RD</sup> FEBRUARY 2022	LEADERSHIP SEMINAR (3 DAYS) WITH CPD HOURS	550,000 (VAT INCLUSIVE)	HOLIDAY INN HOTEL – DAR ES SALAAM
<b>Topics to be covered</b> <ul style="list-style-type: none"><li>➤ How to develop a Strategic Plan</li><li>➤ Understanding and Application of Business Strategies</li><li>➤ Effective Risk Management in Organizations: The role of the Board, Audit Committee and Management</li><li>➤ Budget Preparation and Execution</li><li>➤ Taxes Applicable to Organizations in Tanzania, Key Risks and how to Manage them</li><li>➤ Emotional Intelligence</li><li>➤ Personal Management</li><li>➤ Effective Communication</li></ul>			



# ANNUAL TRAINING SCHEDULE 2022

7 <sup>TH</sup> TO 11 <sup>TH</sup> MARCH 2022	AUDITING, RISK MANAGEMENT, PROCUREMENT, IPSAS, IFRS AND TAX SEMINAR (5 DAYS) WITH CPD HOURS	690,000 (VAT INCLUSIVE )	BAGAMOYO
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## Topics covered

- Procurement
  - How to Audit Procurement and Contracts
  - Understanding the Public Procurement Act, 2011 and its Regulation, 2013 as Amended in 2016
  - Approaches used in conducting fixed assets verification and challenges involved.
  
- Internal Audit
  - Risk based Internal Auditing
  - The Role of Internal Auditors in Fraud Detection, Assessment and Deterrence
  - How to conduct Information Communication Technology (ICT) Audit
  - Quality Assessment of Internal Audit Function
  
- IPSAS
  - Overview/summary of all International Public Sector Accounting Standards (IPSASs)
  - IPSAS Updates
  
- IFRS
  - Overview/summary of all International Financial Reporting Standards (IFRSs)
  - IFRS Updates
  
- Risk Management
  - How to perform Risk Assessment
  - Top Risks facing Organizations in Tanzania
  
- Taxation
  - Various Taxes Applicable to the Public and Private Sector Entities in Tanzania
  - Key tax risks facing Public and Private sector entities in Tanzania and how to manage them
  
- Improving Internal Controls in an organization.



# ANNUAL TRAINING SCHEDULE 2022

<b>17<sup>TH</sup> &amp; 18<sup>TH</sup> MARCH 2022</b>	<b>VAT TRAINING (2 DAYS ) WITH CPD HOURS</b>	<b>400,000 (VAT INCLUSIVE)</b>	<b>HOLIDAY INN HOTEL – DAR ES SALAAM</b>
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## Topics to be covered

- Overview of the VAT Act, 2014
- Key section of the VAT Act, 2014 including:
  - VAT Exemptions: Procedures and Challenges
  - VAT Refunds: Procedures and Challenges
  - Adjustments
  - VAT Apportionments methods
  - Other VAT Act Sections
- VAT Risk Areas
- Recently Decides Cases on VAT
- Practical VAT Questions and Answers Session
- Filing Electronic VAT returns using new upgraded VAT system

<b>28<sup>TH</sup> MARCH TO 3<sup>RD</sup> APRIL 2022</b>	<b>FIXED ASSETS AND INVENTORY MANAGEMENT, PLANNING, BUDGETING, PROCUREMENT, GOVERNANCE, COST MANAGEMENT AND ACCOUNTING (7 DAYS) WITH CPD HOURS</b>	<b>900,000 (VAT INCLUSIVE)</b>	<b>NASHERA HOTEL – MOROGORO</b>
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## Topics to be covered:

- Effective stores and inventory management and best practices
- Fixed assets management and GAMIS
- Planning, budgeting and Investment Decisions
- Costs management
- Financial statements Overview: Key issues for Accountants and Internal Auditors
- Introduction to Strategic Management
- Strategic Leadership, Ethical Reasoning and Professional Ethics
- Organization Structure and Controls
- Corporate Governance and Performance measurement
- IPSAS 1: Presentation of Financial Statements
- IPSAS 12: Inventories
- IPSAS 24 Presentation of Budget Information in the Financial Statements: Addressing the Practical Challenges
- IPSAS 31 Intangible Assets
- IPSAS 14 Events After the Reporting Date
- IPSAS 6 Consolidated and Separate Financial Statements (superseded)
- Procurement

# ANNUAL TRAINING SCHEDULE 2022

- Effective tender/bid evaluation and prevention of corruption practices in public procurement
- Public procurement and good governance
- Public procurement “code of conduct and professional ethics
- Public procurement act no.7, 2011 “challenges and implementation

<b>8<sup>TH</sup> &amp; 9<sup>TH</sup> APRIL 2022</b>	<b>VAT TRAINING (2 DAYS ) WITH CPD HOURS</b>	<b>300,000 (VAT INCLUSIVE)</b>	<b>CORRIDOR SPRINGS HOTEL - ARUSHA</b>
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- Filing Electronic VAT returns using new upgraded VAT system
- Overview of the VAT Act, Cap 148
- Key sections of the VAT Act, Cap 148 including:
  - VAT Exemptions: Procedures and Challenges
  - VAT Refunds: Procedures and Challenges
  - Adjustments
  - VAT Apportionments methods
  - Other VAT Act Sections
- VAT Risk Areas
- Recently Decided Cases on VAT
- Practical VAT Questions and Answers Session

<b>11<sup>TH</sup> TO 14<sup>TH</sup> APRIL 2022</b>	<b>PRACTICAL IPSAS SEMINAR WITH ALL UPDATES FOR PUBLIC SECTOR AND NGO'S (4 DAYS) WITH CPD HOURS</b>	<b>600,000 (VAT INCLUSIVE )</b>	<b>NASHERA HOTEL – MOROGORO</b>
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## Topics to be covered

### ➤ Introduction to IPSAS

- ✓ Brief history
- ✓ Scope of IPSAS
- ✓ Sources of guidance
- ✓ The IPSASB Conceptual Framework
- ✓ Identifying entities which might apply IPSAS

### ➤ Reporting & Disclosure

- IPSAS 1 Presentation of Financial Statements
  - ✓ Required financial statements
  - ✓ Structure & Content
- IPSAS 2 Cash Flow Statements
  - ✓ Cash and cash equivalents
  - ✓ Operating, investing and financing activities`



# ANNUAL TRAINING SCHEDULE 2022

- IPSAS 3 Net Surplus or Deficit for the Period - Fundamental Errors and Changes in Accounting Policies

- ✓ Changes in accounting estimates
- ✓ Changes in accounting policies
- ✓ Correction of fundamental errors

➤ **Non-current Assets**

- IPSAS 17 Property, Plant and Equipment

- ✓ Initial recognition
- ✓ Subsequent valuation
- ✓ Depreciation
- ✓ Treatment of infrastructure and heritage assets

- IPSAS 16 Investment Property

- ✓ Initial recognition
- ✓ Subsequent valuation
- ✓ Transitional provisions for initial adoption

- IPSAS 31 Intangible Assets

- ✓ Identifying relevant intangible assets and their initial recognition
- ✓ Measurement

- IPSAS 21 & 26 Impairment of Non-Cash-Generating Assets & Impairment of Cash-Generating Assets

- ✓ Impairment identification
- ✓ Recognition and measurement
- ✓ Impairment reversals
- ✓ Disclosure requirements

➤ **Revenues & Related Costs**

- IPSAS 23 Revenue from Non-Exchange Transactions (Taxes and Transfers)

- ✓ Accounting treatment for exchange transactions

- IPSAS 12 Inventories

- ✓ Public sector entity inventories
- ✓ Inventories held for distribution at no or nominal charge

➤ **Liabilities and Expenses**

- General expense recognition principles and application to donations given

- IPSAS 19 Provisions, Contingent Liabilities and Contingent Assets

- ✓ Definitions
- ✓ Recognition and measurement
- ✓ Disclosures

- IPSAS 25 Employee Benefits

- ✓ Short and long-term benefits
- ✓ Recognition, measurement of pension obligations

- IPSAS 42 Social Benefits

➤ **Consolidations and Interests in Other Entities**

- IPSAS 34 Separate Financial Statements

- IPSAS 35 Consolidated Financial Statements - Accounting for Controlled Entities

- ✓ Consolidation boundaries under IPSAS and concepts of public sector control
- ✓ Consolidation requirements
- ✓ Determining whether control exists

- IPSAS 36 Accounting for Investments in Associates and Joint Ventures

- ✓ Equity method of accounting
- ✓ Cost method requirements

- IPSAS 37 Accounting for Joint Arrangements

- ✓ Distinguishing joint ventures from joint operations
- ✓ Equity and proportional accounting method

- IPSAS 38 Disclosure of Interest in Other Entities

- IPSAS 39 Employee Benefits

- IPSAS 40 Public Sector Combinations

➤ **Other Presentation and Disclosure Standards**

- IPSAS 20 Related Party Disclosures

- ✓ Identification of related parties
- ✓ Disclosure requirements

- IPSAS 24 Presentation of Budget Information in Financial Statements

- ✓ Required disclosures
- ✓ Comparison of budget and actual amounts
- ✓ Material differences

# ANNUAL TRAINING SCHEDULE 2022

## ➤ IPSAS Updates

- Newly Issued Standards
  - ✓ IPSAS 40 Public Sectors Combinations
  - ✓ IPSAS 41 Financial Instrument
  - ✓ IPSAS 42 Social Benefits
  - ✓ COVID 19 Deferral of Effective Date
  - ✓ IPSAS 16 Investment Property
- Exposure Draft
  - ✓ ED 70 Revenue with Performance Obligation
  - ✓ ED 71 Revenue without Performance Obligation
  - ✓ ED 72 Transfer Expenses
  - ✓ ED 75 Leases
  - ✓ ED 76 Conceptual Framework Limited Updates
  - ✓ ED 77 Measurements
  - ✓ ED Property, Plant and Equipment
  - ✓ ED 79 Non –Current Assets Held for Sale and Discontinued
  - ✓ ED 80 General Improvements to IPSAS 2021

<b>19<sup>TH</sup> TO 21<sup>ST</sup> APRIL 2022</b>	<b>ACCOUNTING SEMINAR (3 DAYS ) WITH CPD HOURS</b>	<b>450,000 ( VAT INCLUSIVE)</b>	<b>MOROGORO HOTEL - MOROGORO.</b>
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## Topics to be covered

- Accounting Principles and Updates
- Accounting: Preparation of financial statements from the source documents
- Practical preparation of Financial Statement in the Public sector using IPSAS
- Comprehensive practical training in Final Accounts preparation

# ANNUAL TRAINING SCHEDULE 2022

- Presenting disclosures in Financial statements
- Payroll Management
- Accounting and deferred tax in practice

<b>9<sup>TH</sup> TO 13<sup>TH</sup> MAY 2022</b>	<b>FIXED ASSETS AND INVENTORY MANAGEMENT SEMINAR (5 DAYS) WITH CPD HOURS</b>	<b>690,000 (VAT INCLUSIVE)</b>	<b>MOROGORO HOTEL – MOROGORO</b>
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## Topics to be covered

- Fixed Assets Management in the Public and Private Sectors
- Preparation of Fixed Assets Register and challenges involved.
- Techniques used in Valuation of Assets.
- Approaches used in conducting fixed assets verification and challenges involved.
- IAS 16 Property, Plant and Equipment
- IPSAS 17 Property, Plant and Equipment
- IAS 36 Impairment of Property, Plant and Equipment
- IPSAS 21 Impairment of Non-Cash Generating Assets
- Transforming manual fixed assets register into computerized Fixed Assets Register.
- Performing reconciliation between assets verified against assets existing in the Fixed Assets Register
- COVID-19 impact in Fixed Assets Management
- How to Undertake Stock Count
- Inventory Management
- IAS 2 Inventory & IPSAS 12 Inventory
- Procedures for Procurement of Fixed Assets and Inventories Procedures in Public Sector

<b>16<sup>TH</sup> T O 20<sup>TH</sup> MAY 2022</b>	<b>COMPREHENSIVE PRACTICAL IPSAS SEMINAR FOR PUBLIC SECTORS AND NGO'S (5 DAYS) WITH CPD HOURS</b>	<b>690,000 ( VAT INCLUSIVE )</b>	<b>MOROGORO HOTEL – MOROGORO</b>
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## Topics to be covered

- **IFRS 1: The Report by Those Charged with Governance.**
- Introduction to IPSAS

# ANNUAL TRAINING SCHEDULE 2022

- Brief history
- Scope of IPSAS
- Sources of guidance
- The IPSASB Conceptual Framework
- Identifying entities which might apply IPSAS
- Reporting & Disclosure
  - IPSAS 1 Presentation of Financial Statements
    - ✓ Required financial statements
    - ✓ Structure & Content
  - IPSAS 2 Cash Flow Statements
    - ✓ Cash and cash equivalents
    - ✓ Operating, investing and financing activities
  - IPSAS 3 Net Surplus or Deficit for the Period - Fundamental Errors and Changes in Accounting Policies
    - ✓ Changes in accounting estimates
    - ✓ Changes in accounting policies
    - ✓ Correction of fundamental errors
- Non-current Assets
  - IPSAS 17 Property, Plant and Equipment
    - ✓ Initial recognition
    - ✓ Subsequent valuation
    - ✓ Depreciation
    - ✓ Treatment of infrastructure and heritage assets
  - IPSAS 16 Investment Property
    - ✓ Initial recognition

# ANNUAL TRAINING SCHEDULE 2022

- ✓ Subsequent valuation
- ✓ Transitional provisions for initial adoption
- IPSAS 31 Intangible Assets
  - ✓ Identifying relevant intangible assets and their initial recognition
  - ✓ Measurement
- IPSAS 21 & 26 Impairment of Non-Cash-Generating Assets & Impairment of Cash-Generating Assets
  - ✓ Impairment identification
  - ✓ Recognition and measurement
  - ✓ Impairment reversals
  - ✓ Disclosure requirements
  
- Revenues & Related Costs
  - 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
  
  - IPSAS 9 Revenue from Exchange Transactions
    - ✓ Accounting treatment for exchange transactions
  
  - IPSAS 12 Inventories
    - ✓ Public sector entity inventories
    - ✓ Inventories held for distribution at no or nominal charge

# ANNUAL TRAINING SCHEDULE 2022

## ➤ Liabilities and Expenses

- General expense recognition principles and application to donations given
- IPSAS 19 Provisions, Contingent Liabilities and Contingent Assets
  - ✓ Definitions
  - ✓ Recognition and measurement
  - ✓ Disclosures
- IPSAS 25 Employee Benefits
  - ✓ Short and long-term benefits
  - ✓ Recognition, measurement of pension obligations

## ➤ Financing

- IPSAS 13 Leases
  - ✓ Lessee and lessor financial reporting requirements
  - ✓ Sale and leaseback transactions
- IPSAS 32 Service Concession Arrangements
- IPSAS 4 The Effect of Changes in Foreign Exchange Rates
  - ✓ Foreign currency transactions
  - ✓ Foreign operations

## ➤ Consolidations and Interests in Other Entities

- IPSAS 34 Separate Financial Statements
- IPSAS 35 Consolidated Financial Statements - Accounting for Controlled Entities
  - ✓ Consolidation boundaries under IPSAS and concepts of public sector control
  - ✓ Consolidation requirements
  - ✓ Determining whether control exists

# ANNUAL TRAINING SCHEDULE 2022

- IPSAS 36 Accounting for Investments in Associates and Joint Ventures
  - ✓ Equity method of accounting
  - ✓ Cost method requirements
  
- IPSAS 37 Accounting for Joint Arrangements
  - ✓ Distinguishing joint ventures from joint operations
  - ✓ Equity and proportional accounting method
- IPSAS 38 Disclosure of Interest in Other Entities
- IPSAS 39 Employee Benefits
- IPSAS 40 Public Sector Combinations
- Other Presentation and Disclosure Standards
  - IPSAS 18 Segment Reporting
    - ✓ Distinguishable activities
  - IPSAS 20 Related Party Disclosures
    - ✓ Identification of related parties
    - ✓ Disclosure requirements
  
  - IPSAS 24 Presentation of Budget Information in Financial Statements
    - ✓ Required disclosures
    - ✓ Comparison of budget and actual amounts
    - ✓ Material differences
- IPSAS Updates
  - Newly Issued Standards
    - ✓ IPSAS 40 Public Sectors Combinations



# ANNUAL TRAINING SCHEDULE 2022

- ✓ IPSAS 41 Financial Instrument
- ✓ IPSAS 42 Social Benefits
- ✓ COVID 19 Deferral of Effective Date
- ✓ IPSAS 16 Investment Property
- Exposure Draft
  - ✓ ED 70 Revenue with Performance Obligation
  - ✓ ED 71 Revenue without Performance Obligation
  - ✓ ED 72 Transfer Expenses
  - ✓ ED 75 Leases
  - ✓ ED 76 Conceptual Framework Limited Updates
  - ✓ ED 77 Measurements
  - ✓ ED Property, Plant and Equipment
  - ✓ ED 79 Non –Current Assets Held for Sale and Discontinued
  - ✓ ED 80 General Improvements to IPSAS 2021

**Note: Participants should come with their Financial Statements**

<b>23<sup>RD</sup> TO 27<sup>TH</sup> MAY 2022</b>	<b>AUDITING, RISK MANAGEMENT, PROCUREMENT, IPSAS, IFRS AND TAX SEMINAR (5 DAYS) WITH CPD HOURS</b>	<b>690,000( VAT INCLUSIVE)</b>	<b>MOROGORO HOTEL - MOROGORO</b>
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## Topics Covered

- Procurement
  - How to Audit Procurement and Contracts
  - Understanding the Public Procurement Act, 2011 and its Regulation, 2013 as Amended in 2016
  - Approaches used in conducting fixed assets verification and challenges involved.
  
- Internal Audit
  - Risk based Internal Auditing
  - The Role of Internal Auditors in Fraud Detection, Assessment and Deterrence
  - How to conduct Information Communication Technology (ICT) Audit
  - Quality Assessment of Internal Audit Function

# ANNUAL TRAINING SCHEDULE 2022

- IPSAS
  - Overview/summary of all International Public Sector Accounting Standards (IPSASs)
  - IPSAS Updates
- IFRS
  - Overview/summary of all International Financial Reporting Standards (IFRSs)
  - IFRS Updates
- Risk Management
  - How to perform Risk Assessment
  - Top Risks facing Organizations in Tanzania
- Taxation
  - Various Taxes Applicable to the Public and Private Sector Entities in Tanzania
  - Key tax risks facing Public and Private sector entities in Tanzania and how to manage them
- Improving Internal Controls in an organization

<b>30<sup>TH</sup> MAY TO 3<sup>RD</sup> JUNE 2022</b>	<b>PRACTICAL &amp; COMPREHENSIVE IFRS SEMINAR (5 DAYS) WITH CPD HOURS</b>	<b>750,000 ( VAT INCLUSIVE )</b>	<b>CORRIDOR SPRINGS HOTEL- ARUSHA</b>
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## Topics to be Covered

- Introduction to IFRS
- Revenue Recognition
  - Revenue from contracts with customers (IFRS 15)
- Lease (IFRS 16)
- Insurance Contracts (IFRS17)
- IFRSs for preparation of financial statements
  - Presentation of Financial Statements (IAS 1)
  - Statement of Cash Flow (IAS 7)
  - Changes in accounting policies estimates and errors (IAS 8)
  - Events after reporting period (IAS 10)
  - Operating segment (IFRS 8)
  - Related party disclosure (IAS 24)
  - Earnings per share (IAS 33)
  - Interim financial reports (IAS 34)
  - Discontinued operations (IFRS 5)
- Assets
  - Inventory (IAS 2)
  - Property, plant and equipment (IAS 16)
  - Borrowing Costs (IAS 23)
  - Intangible assets (IAS 38)

# ANNUAL TRAINING SCHEDULE 2022

- Investment property (IAS 40)
- Impairment of assets (IAS 36)
- Non-Current assets held for sale (IFRS 5)
- Liabilities and Expenses & Updates
  - Employment benefits (IAS 19)
  - Provision, Contingent liabilities and Contingent assets (IAS 37)
  - Share-based payment (IFRS 2)
- Financial Instruments
  - Financial assets and liabilities, hedging and derivatives (IFRS 9)
  - Financial Instruments disclosures (IFRS 7)
- Income Taxes
  - Income taxes (IAS 12)
- Foreign Currency matters
  - The effect of change in foreign exchange rates (IAS 21)
- Business Combination, Consolidation, Associates & Joint Arrangements
  - Business Combination (IFRS 3)
  - Consolidated Financial Statements (IFRS 10)
  - Separate Financial statements (IAS 27)
  - Investments in Associates and Joint ventures (IAS 28)
  - Joint Arrangements (IFRS 11)
  - Disclosure of Interest in other entities (IFRS12)
- Special Areas
  - Accounting for government grants and disclosure of government assistance (IAS 20)
  - Accounting and reporting by retirement benefits plans (IAS 26)
  - Financial reporting in hyperinflationary economies (IAS 29)
- IASB Work Plan

<b>8<sup>TH</sup> TO 10<sup>TH</sup> JUNE 2022</b>	<b>PRACTICAL INCOME TAX SEMINAR (3 DAYS) WITH CPD HOURS</b>	<b>550,000 (VAT INCLUSIVE)</b>	<b>HOLIDAY INN HOTEL – DAR ES SALAAM</b>
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## Topics to be covered

- Overview of the Key Sections of the Tanzania Income Tax Act
- Withholding Tax: Addressing the practical challenges
- Transfer Pricing: Key Issues, Risks and Transfer Pricing Documentation
- Taxation of Non-Governmental Organizations (Exemptions, Refunds, Charitable Status, Corporate Tax etc.)
- Taxes on Employment Income for Private and Public Sector entity
- Taxation of Permanent Establishments (Branches and Others)
- Income Tax Computation and Return Preparation: Addressing Practical Challenges

# ANNUAL TRAINING SCHEDULE 2022

<b>13<sup>TH</sup> TO 17<sup>TH</sup> JUNE 2022</b>	<b>AUDITING, RISK MANAGEMENT, PROCUREMENT, IPSAS, IFRS AND TAX SEMINAR (5 DAYS) WITH CPD HOURS</b>	<b>690,000 (VAT INCLUSIVE)</b>	<b>NASHERA HOTEL – MOROGORO</b>
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## Topics to be covered

- The Role of Internal and External Auditors in Auditing the Financial Statements
- Procurement
  - How to Audit Procurement and Contracts
  - Understanding the Public Procurement Act, 2011 and its Regulation, 2013 as Amended in 2016
  - Approaches used in conducting fixed assets verification and challenges involved.
- Internal Audit
  - Risk based Internal Auditing
  - The Role of Internal Auditors in Fraud Detection, Assessment and Deterrence
  - How to conduct Information Communication Technology (ICT) Audit
  - Quality Assessment of Internal Audit Function
- IPSAS
  - Overview/summary of all International Public Sector Accounting Standards (IPSASs)
  - IPSAS Updates
- IFRS
  - Overview/summary of all International Financial Reporting Standards (IFRSs)
  - IFRS Updates
- Risk Management
  - How to perform Risk Assessment
  - Top Risks facing Organizations in Tanzania
- Taxation
  - Various Taxes Applicable to the Public and Private Sector Entities in Tanzania
  - Key tax risks facing Public and Private sector entities in Tanzania and how to manage them
- Improving Internal Controls in an organization

# ANNUAL TRAINING SCHEDULE 2022

<b>20<sup>TH</sup> TO 24<sup>TH</sup> JUNE 2022</b>	<b>ACCOUNTING SEMINAR (5 DAYS) WITH CPD HOURS</b>	<b>690,000(VAT INCLUSIVE)</b>	<b>BAGAMOYO</b>
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**Topics to be covered**

1. Introduction to IPSAS and Overview of all IPSAS Standards
2. Accounting: Preparation of financial statements from the source documents
3. Practical preparation of Financial Statement in the Public sector using IPSAS
4. Comprehensive practical training in Final Accounts preparation
5. IPSAS Key Standards for Preparation of Final Accounts
  - IPSAS 1 Presentation of Financial Statements
  - IPSAS 2 Cash Flow Statements
  - IPSAS 3 Accounting Policies, Changes in Accounting Estimates and Errors
  - IPSAS 17 Property, Plant and Equipment
  - IPSAS 23 Revenue from Non-Exchange Transactions (Taxes and Transfers)
  - IPSAS 24 Presentation of Budget Information in Financial Statements
  - IPSAS 35 Consolidated Financial Statements - Accounting for Controlled Entities
6. TFRS 1 The Report by Those Charged with Governance.
7. Presenting disclosures in Financial statements
8. Accounting and deferred tax in practice
9. IPSAS Updates

<b>18<sup>TH</sup> TO 22<sup>ND</sup> JULY 2022</b>	<b>AUDITING, RISK MANAGEMENT, PROCUREMENT, IPSAS, IFRS AND TAX SEMINAR (5 DAYS) WITH CPD HOURS</b>	<b>690,000 ( VAT INCLUSIVE )</b>	<b>NASHERA HOTEL - MOROGORO</b>
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**Topics to be covered**

- The Role of Internal and External Auditors in Auditing the Financial Statements
- Procurement
  - How to Audit Procurement and Contracts
  - Understanding the Public Procurement Act, 2011 and its Regulation, 2013 as Amended in 2016
  - Approaches used in conducting fixed assets verification and challenges involved.
- Internal Audit
  - Risk based Internal Auditing



# ANNUAL TRAINING SCHEDULE 2022

- The Role of Internal Auditors in Fraud Detection, Assessment and Deterrence
- How to conduct Information Communication Technology (ICT) Audit
- Quality Assessment of Internal Audit Function
  
- IPSAS
  - Overview/summary of all International Public Sector Accounting Standards (IPSASs)
  - IPSAS Updates
  
- IFRS
  - Overview/summary of all International Financial Reporting Standards (IFRSs)
  - IFRS Updates
  
- Risk Management
  - How to perform Risk Assessment
  - Top Risks facing Organizations in Tanzania
  
- Taxation
  - Various Taxes Applicable to the Public and Private Sector Entities in Tanzania
  - Key tax risks facing Public and Private sector entities in Tanzania and how to manage them
  
- Improving Internal Controls in an organization

**1<sup>ST</sup> TO 5<sup>TH</sup>  
AUGUST 2022**

**AUDIT SEMINAR (5 DAYS) WITH  
CPD HOURS**

**690,000 (VAT  
INCLUSIVE)**

**DAR ES SALAAM**

## Topics to be covered

- Project Auditing
- Audit Techniques to avoid Audit Issues
- Audit of Contracts
- Procurement Audit
- Auditing the Financial Statements
- Audit of Budgets
- Audit Procedures
- Internal Audit
  - Internal Audit related to Fraud Investigation, Forensic Audits
  - Internal Auditing on Tax
- Post Clearance Audit
- Payroll Audit



# ANNUAL TRAINING SCHEDULE 2022

5 <sup>TH</sup> TO 9 <sup>TH</sup> SEPTEMBER 2022	PRACTICAL & COMPREHENSIVE IFRS SEMINAR (5 DAYS) WITH CPD HOURS	750,000 ( VAT INCLUSIVE )	CORRIDOR SPRINGS HOTEL- ARUSHA
<p><b>Topics to be Covered</b></p> <ul style="list-style-type: none"> <li>➤ Introduction to IFRS</li> <li>➤ Revenue Recognition               <ul style="list-style-type: none"> <li>• Revenue from contracts with customers (IFRS 15)</li> </ul> </li> <li>➤ Lease (IFRS 16)</li> <li>➤ Insurance Contracts (IFRS17)</li> <li>➤ IFRSs for preparation of financial statements               <ul style="list-style-type: none"> <li>• Presentation of Financial Statements (IAS 1)</li> <li>• Statement of Cash Flow (IAS 7)</li> <li>• Changes in accounting policies estimates and errors (IAS 8)</li> <li>• Events after reporting period (IAS 10)</li> <li>• Operating segment (IFRS 8)</li> <li>• Related party disclosure (IAS 24)</li> <li>• Earnings per share (IAS 33)</li> <li>• Interim financial reports (IAS 34)</li> <li>• Discontinued operations (IFRS 5)</li> </ul> </li> <li>➤ Assets               <ul style="list-style-type: none"> <li>• Inventory (IAS 2)</li> <li>• Property, plant and equipment (IAS 16)</li> <li>• Borrowing Costs (IAS 23)</li> <li>• Intangible assets (IAS 38)</li> <li>• Investment property (IAS 40)</li> <li>• Impairment of assets (IAS 36)</li> <li>• Non-Current assets held for sale (IFRS 5)</li> </ul> </li> <li>➤ Liabilities and Expenses &amp; Updates               <ul style="list-style-type: none"> <li>• Employment benefits (IAS 19)</li> <li>• Provision, Contingent liabilities and Contingent assets (IAS 37)</li> <li>• Share-based payment (IFRS 2)</li> </ul> </li> <li>➤ Financial Instruments               <ul style="list-style-type: none"> <li>• Financial assets and liabilities, hedging and derivatives (IFRS 9)</li> <li>• Financial Instruments disclosures (IFRS 7)</li> </ul> </li> <li>➤ Income Taxes               <ul style="list-style-type: none"> <li>• Income taxes (IAS 12)</li> </ul> </li> </ul>			

# ANNUAL TRAINING SCHEDULE 2022

- Foreign Currency matters
  - The effect of change in foreign exchange rates (IAS 21)
- Business Combination, Consolidation, Associates & Joint Arrangements
  - Business Combination (IFRS 3)
  - Consolidated Financial Statements (IFRS 10)
  - Separate Financial statements (IAS 27)
  - Investments in Associates and Joint ventures (IAS 28)
  - Joint Arrangements (IFRS 11)
  - Disclosure of Interest in other entities (IFRS12)
- Special Areas
  - Accounting for government grants and disclosure of government assistance (IAS 20)
  - Accounting and reporting by retirement benefits plans (IAS 26)
  - Financial reporting in hyperinflationary economies (IAS 29)
- IASB Work Plan

<b>19<sup>TH</sup> TO 23<sup>RD</sup> SEPTEMBER 2022</b>	<b>COMPREHENSIVE PRACTICAL IPSAS SEMINAR FOR PUBLIC SECTORS AND NGO'S (5 DAYS) WITH CPD HOURS</b>	<b>690,000 (VAT INCLUSIVE)</b>	<b>DAR ES SALAAM</b>
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## Topics to be covered

- **TFRS 1:** The Report by Those Charged with Governance.
- Introduction to IPSAS
  - Brief history
  - Scope of IPSAS
  - Sources of guidance
  - The IPSASB Conceptual Framework
  - Identifying entities which might apply IPSAS
- Reporting & Disclosure
  - IPSAS 1 Presentation of Financial Statements



# ANNUAL TRAINING SCHEDULE 2022

- ✓ Required financial statements
- ✓ Structure & Content
- IPSAS 2 Cash Flow Statements
  - ✓ Cash and cash equivalents
  - ✓ Operating, investing and financing activities
- IPSAS 3 Net Surplus or Deficit for the Period - Fundamental Errors and Changes in Accounting Policies
  - ✓ Changes in accounting estimates
  - ✓ Changes in accounting policies
  - ✓ Correction of fundamental errors
- Non-current Assets
  - IPSAS 17 Property, Plant and Equipment
    - ✓ Initial recognition
    - ✓ Subsequent valuation
    - ✓ Depreciation
    - ✓ Treatment of infrastructure and heritage assets
  - IPSAS 16 Investment Property
    - ✓ Initial recognition
    - ✓ Subsequent valuation
    - ✓ Transitional provisions for initial adoption
  - IPSAS 31 Intangible Assets
    - ✓ Identifying relevant intangible assets and their initial recognition
    - ✓ Measurement
  - IPSAS 21 & 26 Impairment of Non-Cash-Generating Assets & Impairment of Cash-Generating Assets
    - ✓ Impairment identification

# ANNUAL TRAINING SCHEDULE 2022

- ✓ Recognition and measurement
- ✓ Impairment reversals
- ✓ Disclosure requirements
- Revenues & Related Costs
  - 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
  - IPSAS 9 Revenue from Exchange Transactions
    - ✓ Accounting treatment for exchange transactions
  - IPSAS 12 Inventories
    - ✓ Public sector entity inventories
    - ✓ Inventories held for distribution at no or nominal charge
- Liabilities and Expenses
  - General expense recognition principles and application to donations given
  - IPSAS 19 Provisions, Contingent Liabilities and Contingent Assets
    - ✓ Definitions
    - ✓ Recognition and measurement
    - ✓ Disclosures
  - IPSAS 25 Employee Benefits
    - ✓ Short and long-term benefits
    - ✓ Recognition, measurement of pension obligations
- Financing
  - IPSAS 13 Leases
    - ✓ Lessee and lessor financial reporting requirements

## ANNUAL TRAINING SCHEDULE 2022

- ✓ Sale and leaseback transactions
- IPSAS 32 Service Concession Arrangements
- IPSAS 4 The Effect of Changes in Foreign Exchange Rates
  - ✓ Foreign currency transactions
  - ✓ Foreign operations
- Consolidations and Interests in Other Entities
  - IPSAS 34 Separate Financial Statements
  - IPSAS 35 Consolidated Financial Statements - Accounting for Controlled Entities
    - ✓ Consolidation boundaries under IPSAS and concepts of public sector control
    - ✓ Consolidation requirements
    - ✓ Determining whether control exists
  - IPSAS 36 Accounting for Investments in Associates and Joint Ventures
    - ✓ Equity method of accounting
    - ✓ Cost method requirements
  - IPSAS 37 Accounting for Joint Arrangements
    - ✓ Distinguishing joint ventures from joint operations
    - ✓ Equity and proportional accounting method
  - IPSAS 38 Disclosure of Interest in Other Entities
  - IPSAS 39 Employee Benefits
  - IPSAS 40 Public Sector Combinations
- Other Presentation and Disclosure Standards
  - IPSAS 18 Segment Reporting
    - ✓ Distinguishable activities
  - IPSAS 20 Related Party Disclosures
    - ✓ Identification of related parties

# ANNUAL TRAINING SCHEDULE 2022

- ✓ Disclosure requirements

- IPSAS 24 Presentation of Budget Information in Financial Statements

- ✓ Required disclosures
- ✓ Comparison of budget and actual amounts
- ✓ Material differences

- IPSAS Updates

- Newly Issued Standards

- ✓ IPSAS 40 Public Sectors Combinations
- ✓ IPSAS 41 Financial Instrument
- ✓ IPSAS 42 Social Benefits
- ✓ COVID 19 Deferral of Effective Date
- ✓ IPSAS 16 Investment Property

- Exposure Draft

- ✓ ED 70 Revenue with Performance Obligation
- ✓ ED 71 Revenue without Performance Obligation
- ✓ ED 72 Transfer Expenses
- ✓ ED 75 Leases
- ✓ ED 76 Conceptual Framework Limited Updates
- ✓ ED 77 Measurements
- ✓ ED Property, Plant and Equipment
- ✓ ED 79 Non –Current Assets Held for Sale and Discontinued
- ✓ ED 80 General Improvements to IPSAS 2021

**7<sup>TH</sup> & 8<sup>TH</sup> NOVEMBER  
2022**

**ANNUAL TAX UPDATES SEMINAR  
(2 DAYS) WITH CPD HOURS**

**480,000 (VAT  
INCLUSIVE)**

**HOLIDAY INN  
HOTEL - DAR ES  
SALAAM**

**Topics to be covered**



# ANNUAL TRAINING SCHEDULE 2022

- Annual tax updates
  - Key legislative amendments 2022 (Finance Act, WLMAA)
  - Key regulatory/administrative measures
  - Lessons from Decided Tax Cases
- Understanding Deferred Tax Computation as per IAS 12 Income Tax
- Tax Planning
  - Potential areas for tax optimization
  - Techniques for tax planning
- The role of Accountants in Tax Risk Management in Banks & Financial Institutions, Telecom, Manufacturing, Construction, Tourism, NGOs & Charitable Organizations and Public Sector entities and in other Sectors
- International Taxation Updates (2022)
- Tax Landscape in Tanzania
  - Taxes and tax system
  - Tax Compliance
  - Tax Administration

**14<sup>TH</sup> TO 18<sup>TH</sup>  
NOVEMBER 2022**

**PUBLIC SECTOR MANAGEMENT  
TRAINING (5 DAYS) WITH CPD  
HOURS**

**690,000 ( VAT  
INCLUSIVE )**

**NASHERA  
HOTEL -  
MOROGORO**

## Topics to be covered

- Budget preparation and execution
- Effective internal control system, risk management, governance system in public sector organizations
- Payroll and human resource management
- Evaluation of development and other projects
- Procurement and contract management
- Expenditure management
- Revenue management
- Assets and Inventory management
- Follow-up on external auditor recommendations

# ANNUAL TRAINING SCHEDULE 2022

21 <sup>ST</sup> TO 25 <sup>TH</sup> NOVEMBER 2022	FIXED ASSET MANAGEMENT TRAINING ( 5 DAYS ) WITH CPD HOURS	690,000 ( VAT INCLUSIVE )	NASHERA HOTEL – MOROGORO
<p><b>Topics to be covered</b></p> <ul style="list-style-type: none"> <li>➤ Introduction to Fixed Assets Management.</li> <li>➤ Preparation of Fixed Assets Register and challenges involved.</li> <li>➤ Techniques used in Valuation of Assets.</li> <li>➤ Approaches used in conducting fixed assets verification and challenges involved.</li> <li>➤ IAS 16 Property, Plant and Equipment.</li> <li>➤ IPSAS 17 Property, Plant and Equipment.</li> <li>➤ IAS 36 Impairment of Property, Plant and Equipment.</li> <li>➤ IAS 21 Impairment of Non-Cash Generating Assets</li> <li>➤ Transforming manual fixed assets register into computerized Fixed Assets Register.</li> <li>➤ Performing reconciliation between assets verified against assets existing in the Fixed Assets Register</li> <li>➤ COVID-19 impact in Fixed Assets Management</li> <li>➤ How to Undertake Stock Count</li> </ul>			
12 <sup>TH</sup> TO 16 <sup>TH</sup> DECEMBER 2022	AUDITING , RISK MANAGEMENT , PROCUREMENT , IPSAS, IFRS & TAX SEMINAR ( 5 DAYS) WITH CPD HOURS	690,000 ( VAT INCLUSIVE )	NASHERA HOTEL – MOROGORO
<p><b>Topics to be covered</b></p> <ul style="list-style-type: none"> <li>➤ The Role of Internal and External Auditors in Auditing the Financial Statements</li> <li>➤ Procurement <ul style="list-style-type: none"> <li>• How to Audit Procurement and Contracts</li> <li>• Understanding the Public Procurement Act, 2011 and its Regulation, 2013 as Amended in 2016</li> <li>• Approaches used in conducting fixed assets verification and challenges involved.</li> </ul> </li> <li>➤ Internal Audit <ul style="list-style-type: none"> <li>• Risk based Internal Auditing</li> <li>• The Role of Internal Auditors in Fraud Detection, Assessment and Deterrence</li> <li>• How to conduct Information Communication Technology (ICT) Audit</li> <li>• Quality Assessment of Internal Audit Function</li> </ul> </li> <li>➤ IPSAS</li> </ul>			



# ANNUAL TRAINING SCHEDULE 2022

- Overview/summary of all International Public Sector Accounting Standards (IPSASs)
- IPSAS Updates
  
- IFRS
  - Overview/summary of all International Financial Reporting Standards (IFRSs)
  - IFRS Updates
  
- Risk Management
  - How to perform Risk Assessment
  - Top Risks facing Organizations in Tanzania
  
- Taxation
  - Various Taxes Applicable to the Public and Private Sector Entities in Tanzania
  - Key tax risks facing Public and Private sector entities in Tanzania and how to manage them
  
- Improving Internal Controls in an organization

Kindly confirm your attendance through [info@auditaxinternational.co.tz](mailto:info@auditaxinternational.co.tz) or by calling 0719 878490/0752559964

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# **ANNUAL TRAINING SCHEDULE 2022**



