

PULSAR 

PERSPECTIVES FOR
THE FUTURE



**PUBLIC SECTOR
ACCOUNTING
AND REPORTING
PROGRAM**

WHY IS PUBLIC SECTOR ACCOUNTING (PSA) AND FINANCIAL REPORTING IMPORTANT?

Governments are entrusted to manage public resources and deliver a wide range of public services in a sound, cost-effective and sustainable manner. Countries face significant deficiencies in financial reporting which affect fiscal sustainability, including opaque reporting of fiscal deficits and sovereign debt.

High-quality financial information produced per a robust set of international standards results in better decision making to support the generation and allocation of resources. It builds accountability increases fiscal transparency, promotes consistency and enables comparability with peers both in the region and globally.

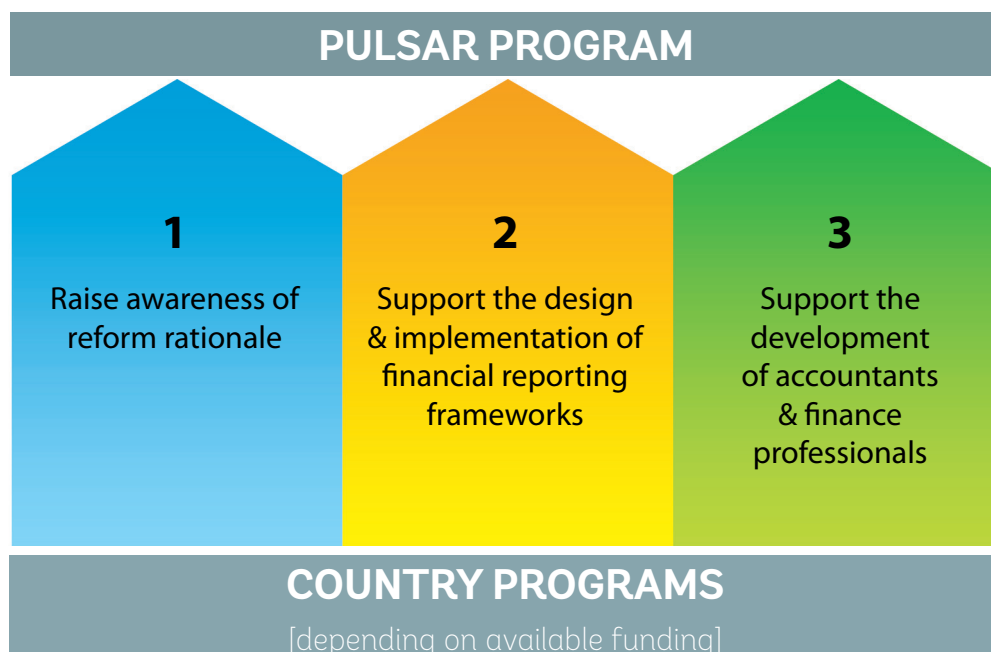
WHAT IS THE OBJECTIVE OF PULSAR?

The objective of the program is to support the enhancement of participating countries' PSA and financial reporting frameworks in line with international standards and in accordance with good practices, in order to improve government accountability, transparency, and performance.




WHAT IS THE SCOPE OF PULSAR?

PULSAR is a regional and country level program to support the development of public sector accounting and financial reporting frameworks in beneficiary countries. At a regional level, PULSAR works in three broad mutually reinforcing areas, providing a platform for knowledge sharing and contributing to improvements in government accountability, transparency and performance.

WHICH ARE THE CURRENT PULSAR COUNTRY BENEFICIARIES?



WHAT SPECIFIC ACTIVITIES ARE ENVISAGED UNDER THE REGIONAL AND COUNTRY PROGRAMS?

WHAT?	HOW?		
	REGIONAL	COUNTRY	
1: Raise awareness of reform rationale			
GOAL  Raise awareness & build consensus on the reform agenda among stakeholders	Take stock of the current public sector accounting & financial reporting environment	Conferences, workshops & guides	Workshops convening all key stakeholders
	Describe reform benefits, approaches, risks & costs	PSA blog	Analysis of links with other PFM areas
	Highlight relationship with other Public Financial Management (PFM) reforms	Online repository	Holistic approach to PSA reforms
2: Support the design & implementation of financial reporting frameworks			
GOAL  Gap analysis, development of reform roadmaps & strengthen legislative, standard setting & enforcement	Support government officials in developing reform strategies & roadmaps	Communities of Practice (link with PEMPAL) Links between financial, management, statistical, performance & budget reporting	Gap analysis: framework, practices, enforcement Development of frameworks, roadmaps, standards, policies & Chart of Accounts
	Help governments develop & implement legislation/standards/IT/tools	Take stock of reforms & practice in the region, & comparison with other regions Upgrade the WB IPSAS Diagnostic Tool	Gradual implementation of IPSAS Connecting with other PFM reforms
3: Support the development of accountants & finance professionals			
GOAL  Promote the development of public sector training, education & CPD aligned with international standards & good practice	Training, education, certification & Continuing Profession Development (CPD) for finance & accounting staff	Education Community of Practice Training approaches, programs, syllabus, and other tools and resources	Tailored support to comply with International Education Standards based on analysis & profile of university and professional bodies completed under EU-REPARIS and STAREP programs
	Promote the professionalization of the finance function in the public sector	Minimum competency framework for Public Sector finance professionals IPSAS Training of Trainers	Delivery of learning initiatives Development of a sustainable professional training mechanism

WHAT WILL THE IMPACT OF PULSAR BE?

- Increased awareness and knowledge sharing, through peer exchange, knowledge transfer and regional cooperation.
- Improved national laws/regulations through technical assistance and implementation support.
- Enhanced relevant public sector financial reporting institutional arrangements and capacity developed in standard setting, quality control and implementation arrangements.
- Better national processes to design, adopt, translate and disseminate standards and tools, as well as related educational materials.
- Established training, education, certification and continuing professional development programs, in line with emerging best practices.

WHO ARE THE PULSAR PARTNERS?

The PULSAR Partners - Austria, Switzerland, and the World Bank - jointly established the objectives and scope of the PULSAR Program. They provide institutional support for its implementation and mobilize the resources needed for its activities.

Beneficiary countries also have an opportunity to shape the Program through regional cooperation platforms and input to Communities of Practice.

PULSAR



The PULSAR Program is

managed by:

co-funded by:



WORLD BANK GROUP

CFRR 

Centre for Financial Reporting Reform



WORLD BANK GROUP
Governance



BMF

**AUSTRIAN FEDERAL
MINISTRY OF FINANCE**



Schweizerische Eidgenossenschaft
Confédération suisse
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Federal Department of Economic Affairs,
Education and Research EAER
State Secretariat for Economic Affairs SECO