

PULSAR Program—Knowledge Products & Tools for Public Sector Accounting

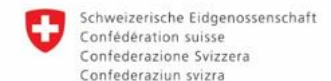
19th Annual Meeting of OECD Senior Financial Management and Reporting Officials
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Public Sector Accounting and Reporting Program

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Swiss Confederation

Federal Department of Economic Affairs,
Education and Research EAER
State Secretariat for Economic Affairs SECO

PUBLIC SECTOR ACCOUNTING AND REPORTING PROGRAM

Beneficiary countries

	Albania		Georgia
	Armenia		Kosovo
	Azerbaijan		FYR Macedonia
	Belarus		Moldova
	Bosnia and Herzegovina		Montenegro
	Croatia		Serbia
			Ukraine

PULSAR PROGRAM

1

Raise awareness of
reform rationale

2

Support the design
& implementation of
financial reporting
frameworks

3

Support the
development of
accountants
& finance
professionals

COUNTRY PROGRAMS

[depending on available funding]

Guidance & Tools



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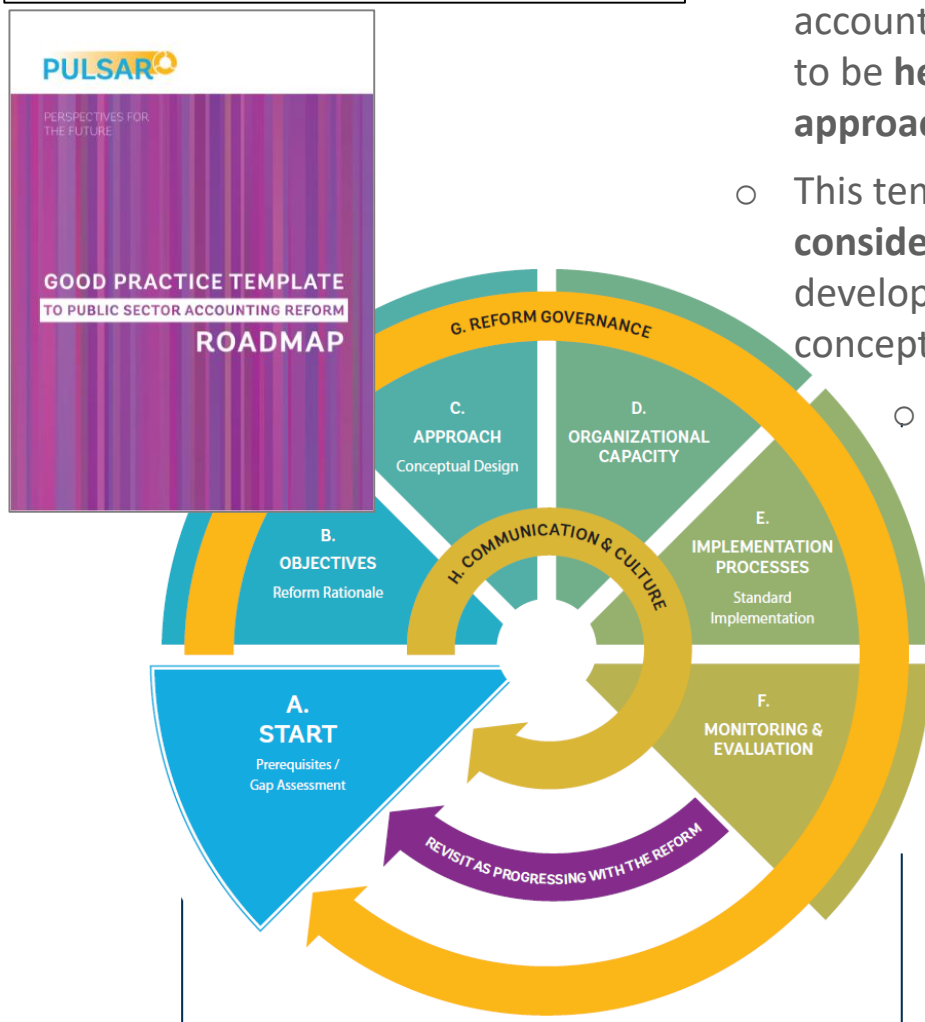
- **PSA Reform Roadmap: Template** aims to inform and support governments in preparing and implementing reforms by highlighting key issues
- **Diagnostics: REPF Tool** assesses the gap between the country's PSA and IPSAS
- **PSA Education Plan: Toolkit** assist countries integrate PSA into educational curricula for the development of PSA professionals
- **Core Competency: Framework** for accrual based accounting core competency
- **Benchmarking IPSAS/GFS2014/ESA 2010** highlights the linkages and conceptual differences of public sector accounting and statistical reporting requirements
- **Unified Chart of Accounts: Guidance** on development of structure and content for good practice UCoA
- **Awareness Raising & Communication** describes approaches and tools to awareness raising, and the value of accounting data



Diagnostics & PSA Reform Roadmap

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PSA Reform Roadmap Template



- At the initial phase of public sector accounting reform roadmaps are found to be **helpful in conceptualizing the approach and sequencing of actions**
- This template **summarizes the main considerations** to be made in the development of a national reform concept and implementation roadmap
- It outlines an **overarching framework** covering existing practice and thoughts on reform governance

Diagnostics - Report on the Enhancement of Public Sector Financial Reporting (REPF):

The REPF Tool

To achieve meaningful and realistic public sector accounting reform, it is essential to have a comprehensive understanding of a country's public sector accounting environment

The REPF enables

Systematic collection of information on a country's public sector financial reporting framework

Assessment of the gap between the country's public sector accounting standards/practices and IPSASs

PSA Education & Capacity building



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TOOLKIT - PSA Education Plan:

Possible educational pathways

The Toolkit presents three pathway examples :

Pathway A

Maintains the existing framework, with PSA topics delivered as supplemental learning

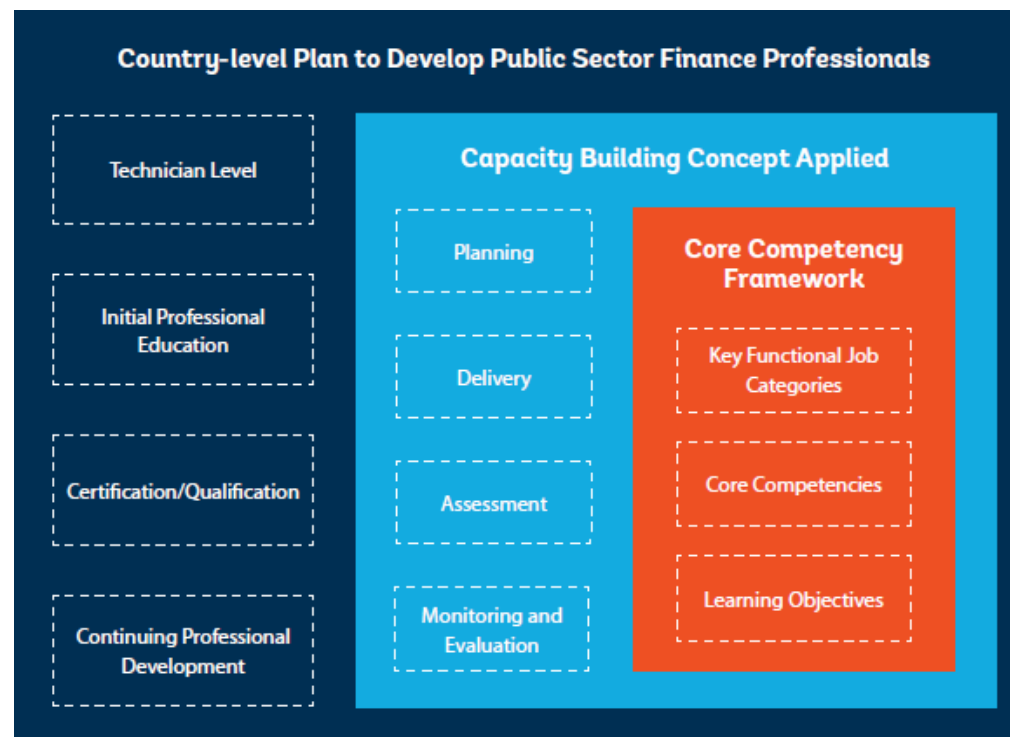
Pathway B

Integrates some new PSA specific topics with existing elements to create a revised framework

Pathway C

Establishes a separate professional education and certification framework specific to PSA

Accruals Based Accounting Core Competency Framework:



Brochures can be downloaded from the PULSAR Library under www.pulsarprogram.org

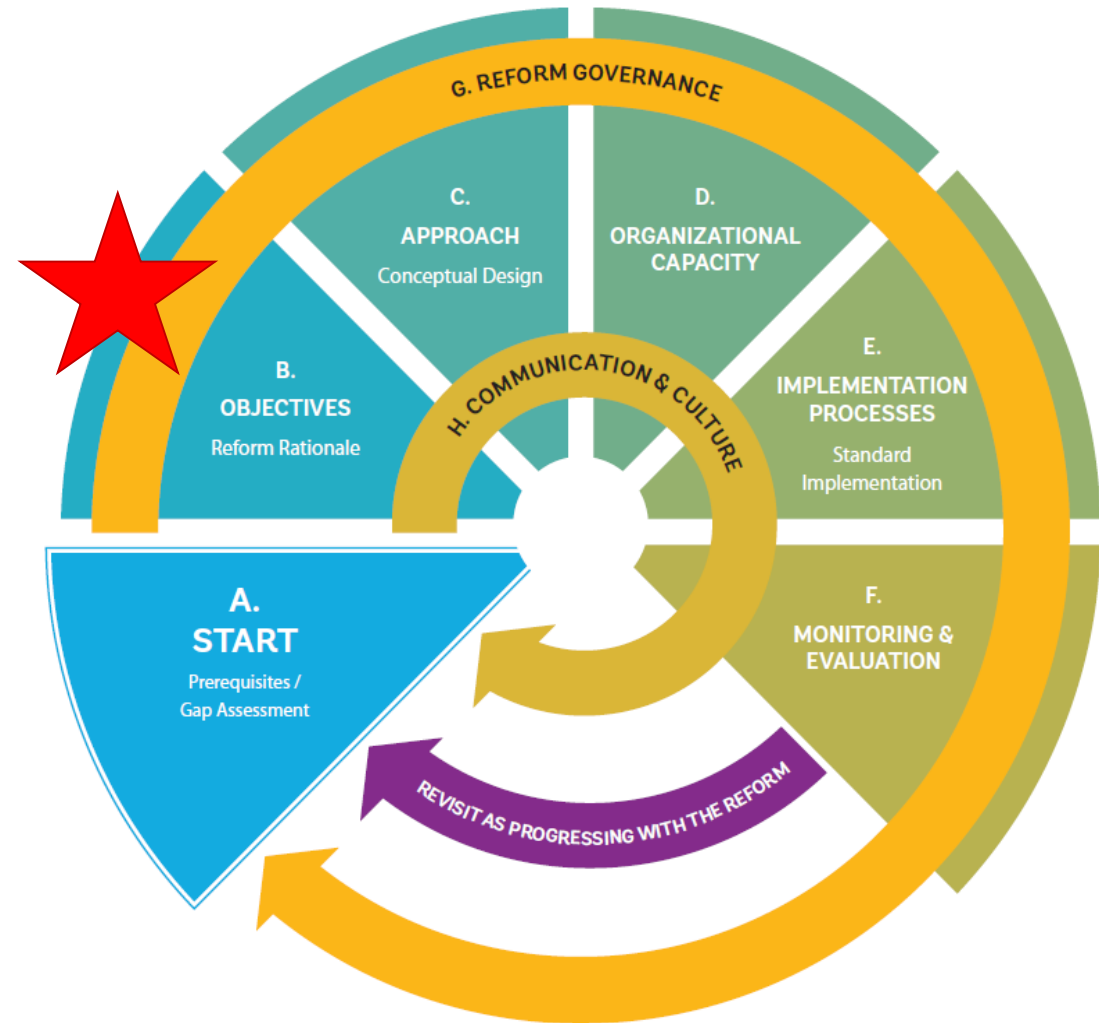
> search for Knowledge Products

Communication & Awareness



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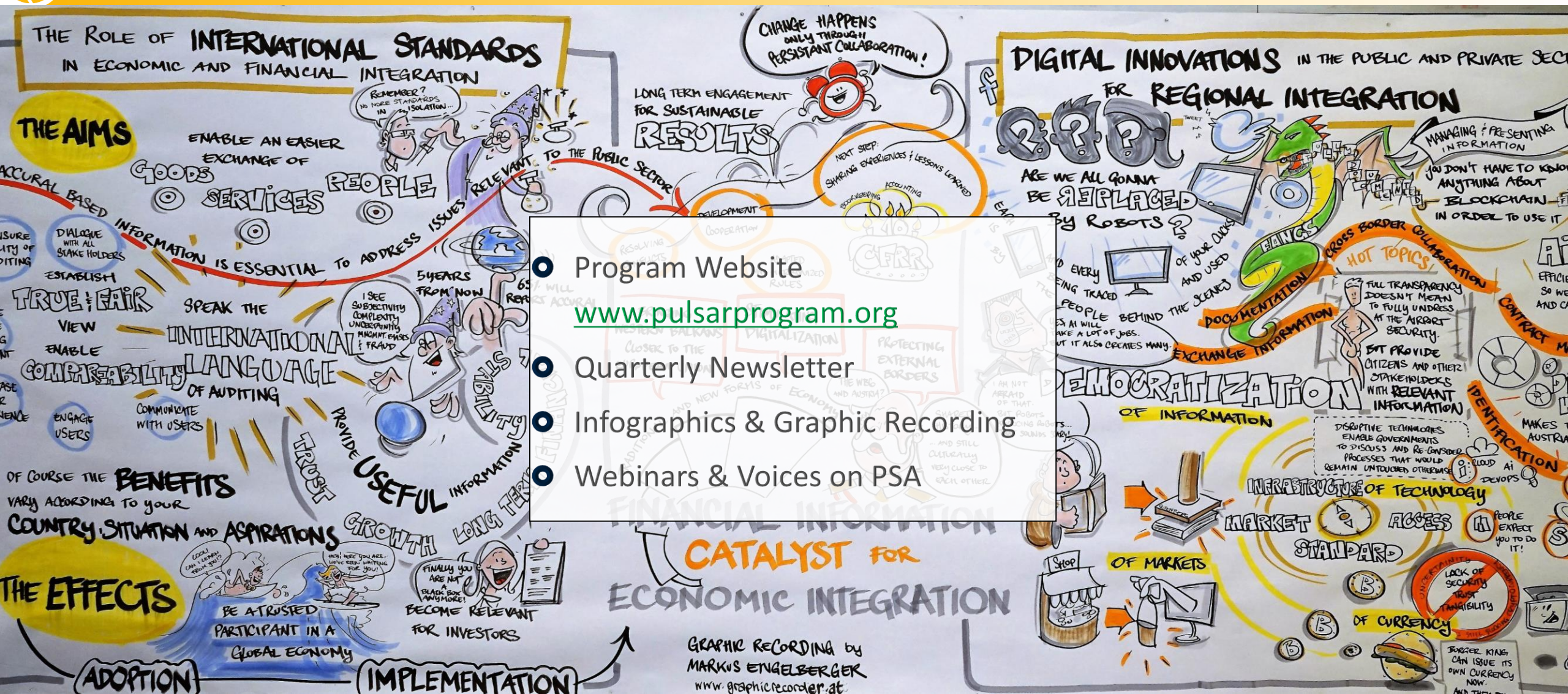
- Tools to support reform rationale
 - Stocktaking exercise
 - Brochure on benefits
- Agenda setting & awareness
 - Case Study on Reform Drivers
 - Awareness Raising Guide
 - Empirical Study
- Value added of accounting data
 - Communication Toolkit for Financial Reporting



Other Resources



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WBG Country Level Engagement in OECD Countries



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- **Chile:** IPSAS implementation support
 - Phase 1: capacity building (IPSAS e-learning program for central government)
 - Phase 2: assessment of the current public sector accounting status at municipal level
- **Mexico:** PSA modernization reform
 - Harmonization of PSA and budgetary regulatory framework, practices, and reporting (both financial and budgeting) at central and subnational levels of government
- **Poland:** Awareness raising & diagnostics
 - IPSAS gap analysis report which compared Polish PS GAAP with IPSAS
 - knowledge exchange events in selected European countries & IPSAS training



PULSAR Partners



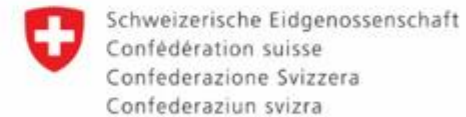
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Thank you