

FinCoP priorities and next steps

November 21-22, 2019 Vienna, Austria





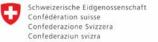




Public Sector Accounting and Reporting Program

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Swiss Confederation

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

Ideas for work program 2019-2020



- 1. 6th workshop
- 2. Knowledge products:
 - ✓ Fixed asset management
 - ✓ Consolidation
 - ✓ IPSAS first time adoption
 - ✓ IFMIS and PSA
 - ✓ Revenue accounting
- 3. Upgrading REPF assessment tool in line with PEFA methodology
- 4. Book on PSA reforms in PULSAR countries

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#	Торіс	Format
1	Legislation and regulation of PSA: good practices	
2	Similarities and differences between GFSM and IPSAS , including training and updates on IPSAS/GFS2014	KP 2/W3
3	PSA benchmarking amongst PULSAR countries	
4	IPSAS implementation sequencing (horizontal vs. vertical)	KP 1/W2
5	PSA reforms approaches and practices in subnational governments	
6	Institutional arrangements for the accounting function, e.g. outsourced, co-sourced, centralized, shared services, etc.	
7	Accrual accounting: impact on budget reporting, including templates	
8	Accrual budgeting: advantages and disadvantages	SIT 1
9	How to develop financial and budget literacy programs	
10	Information systems: integration of PSA into IFMIS	W 5
11	Unified Chart of Accounts for financial, budgeting, and fiscal reporting	KP 3/W4
12	Consolidation at the ministry and whole government levels, including SOE	
13	Identification, classification, measurement of fixed assets , including PPE, infrastructure, heritage, intangible assets, and natural resources	W 5
14	Revenue recognition from exchange and non-exchange transactions	
15	The role of internal and external auditors to support PSA reforms	

Next workshop



- 1. Dates
- 2. Venue
- 3. Topics
- 4. Format
- 5. Renovation of the volunteer team

Voting



Knowledge products

- 1. Fixed asset management
- 2. Consolidation
- 3. IPSAS first time adoption
- 4. IFMIS and PSA
- 5. Revenue accounting

Next workshop topics

- Legislation and regulation of PSA
- 2. PSA benchmarking amongst PULSAR countries
- PSA reforms and practices in subnational governments
- Institutional arrangements for the accounting function
- 5. Accrual accounting: impact on budget reporting
- 6. Financial and budget literacy programs
- 7. Consolidation at different levels of government
- Revenue recognition from exchange and nonexchange transactions
- 9. The role of internal and external auditors
- 10. Accounting treatment for PPPs (IPSAS 32)
- 11. Program budgeting
- 12. Public investment management and its link to PSA
- 13. Analysis and interpretation of financial statements