



KUADRI I VLERËSIMIT TË KONTABILITETIT TË SEKTORIT PUBLIK (PULSE)

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CFRR»
Centre for Financial
Reporting Reform



Public Sector Accounting and Reporting Program

PULSAR Program is co-funded by:

 Federal Ministry
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Finance

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

Struktura e prezantimit



- ✓ Objektivat
- ✓ Karakteristikat
- ✓ Rolet dhe përgjegjësitë e palëve të interesuara
- ✓ Mënyrat e vlerësimit
- ✓ Hapat e ardhshëm
- ✓ Pasqyrë e mjeteve në internet

Objektivat



- ✓ Mbështetje për qeveritë kombëtare dhe nënkombëtare në zhvillimin e sistemeve efikase dhe efektive të PSA.
- ✓ Ndhmë për entitetet e sektorit publik të zhvillojnë një kuptim për:
 - Sistemin dhe mjedisin lokal PSA,
 - Hendeku midis kornizave kombëtare dhe ndërkombëtare të PSA,
 - Hendeku në zbatimin aktual ndërmjet standardeve kombëtare PSA dhe IPSAS .

Karakteristikat



- ✓ Është një "e mirë globale" falas, e lehtë për përdorim dhe një kornizë e vetëvlerësimit e bazuar në ueb.
- ✓ Është projektuar për qeveritë kombëtare, por mund të zbatohet gjithashtu nga çdo entitet raportues, si organizatat ndërkombëtare, bankat qendrore, korporatat publike dhe agjencitë e tjera qeveritare.
- ✓ Mbledh sistematikisht informacion mbi performancën aktuale të sistemeve, standardeve dhe praktikave PSA;
- ✓ Ofron një mjet të vetëm për të matur dhe raportuar për të dyja: zbatimin konceptual dhe aktual të standardeve të kontabilitetit aktual për sektorin publik
- ✓ Kjo qasje me dy perspektiva lejon identifikimin e çdo shkëputjeje midis kornizave kombëtare dhe ndërkombëtare të PSA-së, si dhe nivelit të përputhshmërisë aktuale me IPSAS

Karakteristikat



- ✓ Siguroni të dhëna për zhvillimin e një strategjie gjithëpërfshirëse të reformës së PSA dhe udhërrëfyesit
- ✓ Përdorni vlerësimin për të zhvilluar rekomandime politikash dhe planifikim veprimi për të mundësuar forcimin e mëtejshëm të sistemeve dhe praktikave të PSA.
- ✓ Metodologjia e vlerësimit është e ngjashme me kornizën e vlerësimit PEFA.
- ✓ Subjektet që do të vlerësohen bazohen në grupin e fundit të shpalljeve të SNKSP, por gjithashtu shkojnë përtej kornizës SNKSP duke vlerësuar statusin aktual të sistemeve PSA dhe gjendjen e reformës.
- ✓ Cilësia e vlerësimit dhe raportimi i tij sigurohet nëpërmjet rregullimeve të cilësisë së cilësisë me shumë shtresa, duke përfshirë një proces të jashtëm të vërtetimit dhe Kontrollin e PULSE.

Rolet dhe përgjegjësitë e palëve të interesuara



Agjencia drejtuese

Ekipi mbikëqyrës

Ekipi i verifikimit të jashtëm

Ekipi PULSAR

Rishikimi kolegjial

**Drejtues i ekipit të
vlerësimit**

Ekipi i vlerësimit

Palët me interes

Mënyrat e vlerësimit



- ✓ Qasja e vetëvlerësimit të plotë, si mënyrë parësore e vlerësimit. Në këtë rast, PULSE ndërmerret nga agjencia drejtuese me validim të jashtëm të detyrueshëm.
- ✓ Në raste të jashtëzakonshme, dy mënyrat e mëposhtme janë gjithashtu të mundshme:
 - Mënyra e vlerësimit të jashtëm, e cila kryhet nga ekspertë të jashtëm; dhe
 - Modaliteti i përzier, i cili kombinon vetëvlerësimin me ndihmën e ekspertëve të jashtëm.
- ✓ Opsioni për të zgjedhur këto mënyra varet nga situata juridiksionale, duke përfshirë disponueshmërinë e burimeve dhe kapacitetin institucional.

Hapat e ardhshëm



Veprimi	Data e parashikuar e duhur
Përfundoni zhvillimin e mjetit në internet	30 prill 2022
Identifikoni vendet pilot (2+2)	31 maj 2022
Kryerja e raundit të parë të pilotëve	31 dhjetor 2022
Rishikoni manualin dhe mjetin online bazuar në rezultatet e pilotëve	31 mars 2023
Kryerja e raundit të dytë të pilotëve	30 shtator 2023
Rishikoni dhe përktheni manualin dhe mjetin online	31 dhjetor 2023



PULSE Online Tool – Një portal ueb i siguruar



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PULSE Online Tool

PULSE, the IT support system for PULSAR, which supports the development of public sector accounting and financial reporting frameworks in line with international standards and good practice

Username / Email

Username to log in with

Password

You must use the password you used to register.

Login

[Forgot your password?](#)

Mjeti PULSE Online – Metodologjia



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Basic Methodology

Pillars

Indicators



PI-1. Conceptual Framework



PI-2. Accounting policies, estimations, errors and events after the reporting date



PI-3. Foreign currency transactions and inflation effects



PI-4. Financial assets



I. PSA Framework



2.1. Accounting policies



3.1. Initial recognition of exchange differences resulting from foreign currency transactions



3.2. End of year reporting of foreign currencies transactions



3.3. Compliance with hyperinflation requirements



4.1. Short-term receivables at cost



4.2. Financial assets at amortized cost

PI-1. Conceptual framework

- PI 2: Accounting policies, estimations, errors and events after the reporting date
- PI 3: Foreign currency transactions and inflation effects

Indicator PI-1: Conceptual Framework

This indicator assesses whether the current conceptual framework adopted by the jurisdiction is consistent with IPSASB Conceptual Framework. This includes key definitions as well as qualitative characteristics.



Qualitative Characteristics

The level of conceptual compliance of the regulatory framework in respect to qualitative characteristics (QC) and the constraints as described in the IPSASB Conceptual Framework.

The framework defines all six qualitative characteristics and all three constraints in

B: The regulatory framework defines only a minimum of five qualitative characteristics and one constraint in accordance with IPSAS

C: The regulatory framework defines only a minimum of four qualitative characteristics and one constraint in accordance with IPSAS

D: Performance is less than required for a C score

Public Sector Accounting Assessment
PULSE
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- ## Report

 Download current template

General information

Executive summary

Introduction

Country background and PSA environment

Results

Findings and recommendations

SectionName

Results

ProposedContents

B *I* U       (inherited font) ▼ (inherited size) ▼ **A** ▼  ▼

This section should provide an assessment of the key elements of the PSA system from conceptual and actual compliance perspectives, as captured by the dimension description and indicators, including the documentation of the current overall IPSAS adoption status and the financial reporting basis. The structure of the section is based on the six pillars as follows:

1. Pillar I: PSA Framework
2. Pillar II: Financial assets & liabilities
3. Pillar III: Non-financial assets & liabilities
4. Pillar IV: Expenses & revenue recognition
5. Pillar V: Financial reporting & consolidation
6. Pillar VI: Reform prerequisites and capacities

In turn, the analysis of each dimension should include the following elements:

1. Performance level explanation and evidence for scoring of each dimension, including conceptual and performance compliance, as needed.
2. Reference to specific supporting document(s), including the page numbers, as needed.
3. Performance change since the previous assessment in case repeated assessments, where applicable.

(30 pages)



PULSE Online Tool – Statusi i Vlerësimeve



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List of Assessments

[+ Add Assessment](#) [Deleted Assessments](#)

Search

Search

Options	Identifier	Name	Country	Last Status	Last Step	CN	% NA	% D*	% Comp	Report
 	MFU6	Ministry of Finance of Ukraine	Ukraine	STARTED	ConceptNoteReview	-	0 %	0 %	0.0 %	-
 	MFB21	Ministry of Finance of Bosnia and Herzegovina	Bosnia and Herzegovina	STARTED	Configure	-	0 %	0 %	0.0 %	-
 	MFG03	Ministry of Finance of Georgia	Georgia	STARTED	ConceptNoteRevise		0 %	0 %	0.0 %	-
 	MF01	Ministry of Finance Azerbaijan	Azerbaijan	STARTED	AssessmentRevise		10.0 %	0.0 %	100.0 %	-

Mjeti PULSE Online – Përdoruesit



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Configure users for the evaluation

On this page you can configure users for an evaluation

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Define users for assessment and report preparation, review and approval. The button will be **ENABLED** when the following condition meets:

- Define at least one user for Assessment team

[FinalizeDefineUsers](#)

Type letters in user name or la...

Type letters in role

Save

User	Project leader	Oversight	External Validation	Peer Reviewer	Assessment	Pulsar Team	Authorized viewer
admin admin	☒	☐	☐	☐	☐	☐	☐
Jose Carlos Gutierrez	☐	☐	☒	☐	☐	☐	☐
Jose Simon Rezk	☐	☒	☐	☒	☐	☐	☒

Mjeti PULSE Online – Vazhdimi i vlerësimeve



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PULSE Dashboard

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Assessment: MFG03

Process executed for the period of 22-23

Institution: MFG

Ministry of Finance of Georgia

Country: Georgia

Project Leader: admin admin

Status: ConceptNoteReview

4/2/2022

Concept Note: [📄 Draft](#)

AssessmentScore: Not yet started

FinalReport:

Date Started: 4/2/2022

Elapsed Time: 0h 10m

Calculated since first start of the assessment

For Assessment Team Leader only

A draft of the concept note is being reviewed. Please wait until all reviewers have finished to be able to upload your final version.

[➡ Revise Concept Note](#)

Current review status of the concept note

Rem.	Finish	Download	Reviewer	Date	Status
			Dmitri Gourfinkel	4/2/2022 4:21:31 PM	FINISHED

Mjeti PULSE Online – Faza e rishikimit të shënimit të konceptit



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Revise Concept Note

In this page you are be able to revise all Concept Note observations and Upload a Final Concept Note

[← Back to Assessment](#)

Assessment: MFG03

Country: Georgia

ProjectLeader: admin admin

Final Concept Note

[ConceptNote Final1.docx \(4 Kb \)](#)

Upload Final Document

Select files...

Upload

The document to be approved has been uploaded. You can change it if necessary or click on the button to submit it for approval.

[➔ Submit for Approval](#)

Reviews:

Document Uploaded	Reviewer	Comments	Date
ConceptNote RevJ1.docx (4 Kb)	Dmitri Gourfinkel	In at imperdiet felis, nec viverra sem. Vivamus et quam ut sem dignissim lacinia sit accumsan rutrum. In hac habitasse platea dictumst. Proin id eros dolor. Ut bibendum posuere tellus a consequat. Cras porttitor sodales eleifend.	4/2/2022 4:21:31 PM
ConceptNote RevJ2.docx (4 Kb)	Jose Carlos Gutierrez	Donec aliquam tortor sit amet tincidunt venenatis. Sed tincidunt auctor facilisis. Nulla hendrerit dolor, et elementum elit massa a mauris. Quisque lacus magna, condimentum	4/2/2022 4:26:48 PM

Mjeti PULSE Online – Vlerësimi Paneli



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PULSE Dashboard

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Assessment: MF01
This is an assessment

Institution: MFA
Ministry of Finance Azerbaijan

Country: Azerbaijan

Project Leader: admin admin

Status: Assessment
4/2/2022

Concept Note: [Draft](#) [Final](#)
Approved by Jose Simon Rezk on 4/2/2022 12:42:45 PM

AssessmentScore:
Conceptual: C+ Actual: C

FinalReport:

Date Started: 4/1/2022

Elapsed Time: 15h 32m
Calculated since first start of the assessment

[➔ Score Dimensions](#)

For Assessment Team Leader only
All the dimensions have been measured and we can continue to review the assessment.

[➔ Review Scores](#)

Follow up on the assessment

User	Role	# Dimensions Scored
admin admin	ProjectLeader	6
Dmitri Gourfinkel	Assessment	4

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Dimensions Measured

100 %

0

Dimensions not Measured

0 %

0

Dimensions D*

0 %

1

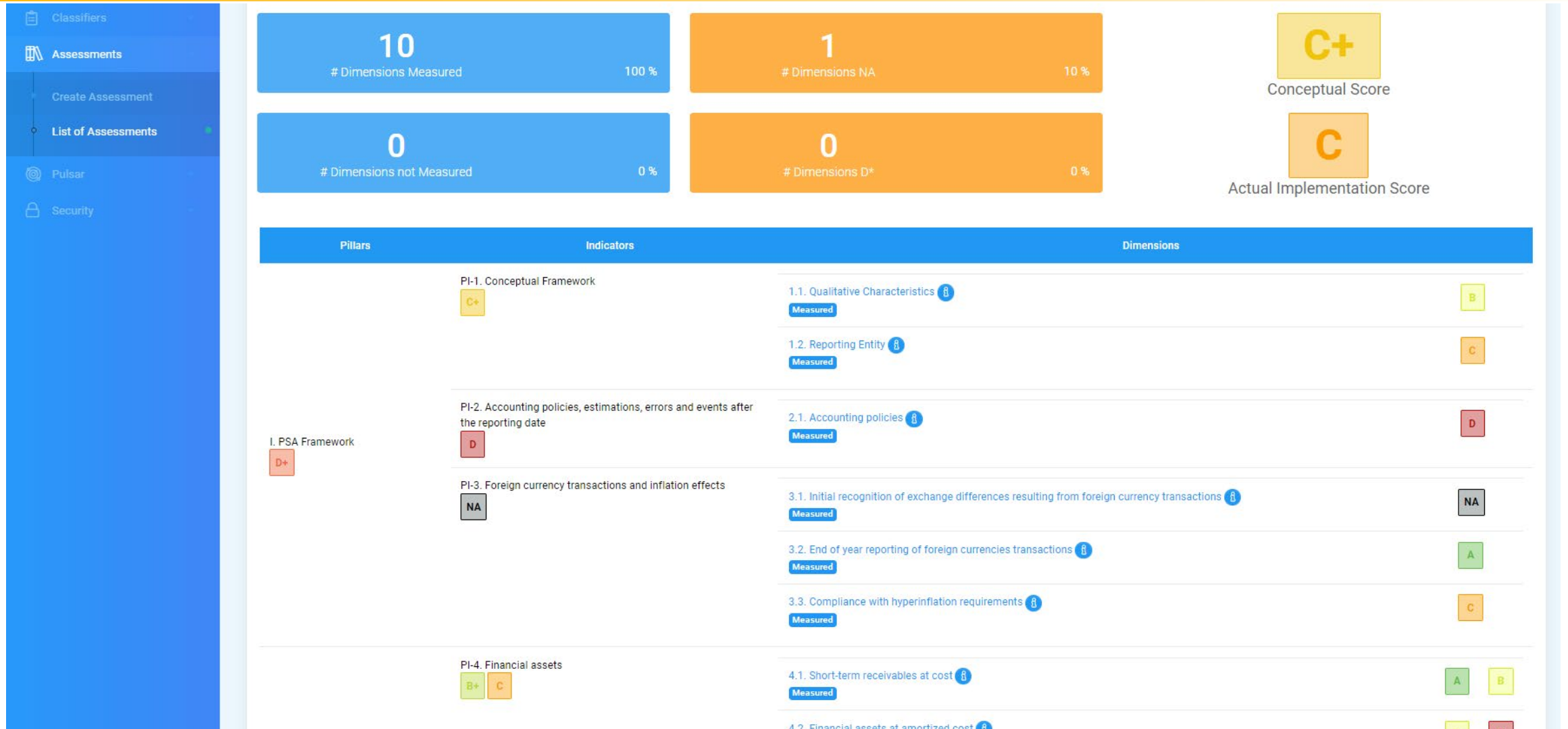
Dimensions NA

10 %

Mjeti PULSE Online – Vlerësimi metodologjisë



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PULSE Online Tool – Shembujt



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Pulsar

Security

4.3. Financial assets at fair value through surplus and deficit

Indicator: PI-4. Financial assets

Description:

Dimension 4.3 assesses the extent to which Financial assets at fair value through surplus and deficit are recognized, measured and derecognized in accordance with IPSAS 41 – Financial Instruments. This dimension also covers the receivables and debt instruments designated irrevocably at fair value through surplus and deficit.

Score

Conceptual	Actual	
A	A	Financial assets at fair value through surplus and deficit fulfill the requirement of recognition, the three requirements of initial measurement, the three requirements of subsequent measurement, and the four requirements of derecognition.
B	B	Financial assets at fair value through surplus and deficit fulfill the requirement of recognition, a minimum of two requirements of initial measurement, a minimum of two requirements of subsequent measurement, and a minimum of three requirements of derecognition.
C	C	Financial assets at fair value through surplus and deficit fulfill the requirement of recognition, at least one requirement of initial measurement, at least one requirement of subsequent measurement, and at least two requirements of derecognition.
D	D	Performance is less than required for a C score.
D*	D*	Insufficient Information
NA	NA	Not Applicable

Observation



Faleminderit!



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