

OKVIR ZA OCJENJIVANJE RAČUNOVODSTVA U JAVNOM SEKTORU (PULSE)

Dmitri Gourfinkel i Vladimir Calderon

5. travnja/aprila 2022.



CFRR»
Centre for Financial
Reporting Reform



Public Sector Accounting and Reporting Program

PULSAR Program is co-funded by:

 Federal Ministry
Republic of Austria
Finance

 Schweizerische Eidgenossenschaft
Confédération suisse
Confederazione Svizzera
Confederaziun svizra

Swiss Confederation

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

Struktura prezentacije



- ✓ Ciljevi
- ✓ Karakteristike
- ✓ Uloge i odgovornosti sudionika
- ✓ Načini ocjenjivanja
- ✓ Sljedeći koraci
- ✓ Prikaz internetskog alata

Ciljevi



- ✓ Poduprijeti nacionalne i podnacionalne države u razvoju učinkovitih i efikasnih PSA sustava.
- ✓ Pomoći subjektima javnog sektora u razvoju razumijevanja:
 - lokalnog PSA sustava i okruženja,
 - odstupanja između nacionalnih i međunarodnih PSA okvira,
 - odstupanja u stvarnoj primjeni između nacionalnih PSA standarda i IPSAS-a.

Karakteristike



- ✓ PULSE je besplatno „globalno dobro”, okvir samoocjenjivanja u vidu web-aplikacije pristupačan za korisnike.
- ✓ Oblikovan je za nacionalne i podnacionalne države, ali ga može koristiti i podnositelj izvještaja, kao što su međunarodne organizacije, središnje/centralne banke, javna poduzeća i druge vladine agencije.
- ✓ Sistematično prikuplja informacije o aktualnom funkcioniranju PSA sustava, standarda i praksi.
- ✓ Nudi jedinstven alat za mjerenje i izvještavanje o: konceptualnoj i stvarnoj primjeni obračunskih računovodstvenih standarda u javnom sektoru.
- ✓ Dvoperspektivni pristup omogućuje utvrđivanje odstupanja između nacionalnog i međunarodnog PSA okvira kao i stupanj stvarne usklađenosti s IPSAS-ima.

Karakteristike



- ✓ Daje informacije (inpute) za razvoj sveobuhvatne strategije PSA reforme i smjernica
- ✓ Uz pomoć ovog okvira mogu se izraditi preporuke za politiku i akcijski plan koji će omogućiti daljnje jačanje PSA sustava i praksi.
- ✓ Metodologija ocjenjivanja slična PEFA-inom okviru ocjenjivanja.
- ✓ Teme koje se ocjenjuju temelje se na najnovijem skupu objavljenih IPSAS-a, ali ujedno izlaze iz IPSAS okvira jer se ocjenjuje aktualno stanje PSA sustava i stanje reforme.
- ✓ Kvalitetu ocjenjivanja i popratnih izvještaja osiguravaju višeslojni mehanizmi osiguravanja kvalitete (QA), uključujući postupak vanjske procjene valjanosti i sustav provjera u PULSE okviru (PULSE Check).

Uloge i odgovornosti sudionika



Vodeća agencija

Nadzorni tim

**Tim za vanjsku procjenu
valjanosti**

Tim PULSAR-a

Pregledi od strane kolega

Voditelj ocjenjivačkog tima

Ocjenjivački tim

Vanjski sudionici

Načini ocjenjivanja



- ✓ Potpuno se temelji na samoocjenjivanju, kao primarnom načinu ocjenjivanja. U ovom slučaju, PULSE ocjenjivanje provodi vodeća agencija uz obaveznu vanjsku provjeru valjanosti.
- ✓ U iznimnim slučajevima, također su moguća dva sljedeća načina:
 - Vanjsko ocjenjivanje, koje provode vanjski stručnjaci, i
 - Kombinacija ocjenjivanja, u kojoj se provodi samoocjenjivanje uz pomoć vanjskih stručnjaka.
- ✓ Mogućnost odabira načina ovisi o situaciji u jurisdikciji, uključujući raspoloživost resursa i institucionalne kapacitete.

Sljedeći koraci



Mjera	Očekivani datum
Finalizacija razvoja internetskog alata	30. travnja/aprila 2022.
Utvrđivanje zemalja za pilot ocjenjivanje (2+2)	31. svibnja/maja 2022.
Provedba prvog kruga pilot ocjenjivanja	31. prosinca/decembra 2022.
Revidiranje priručnika i internetskog alata na temelju rezultata pilot ocjenjivanja	31. ožujka/marta 2023.
Provedba drugog kruga pilot ocjenjivanja	30. rujna/septembra 2023.
Revidiranje i prijevod priručnika i internetskog alata	31. prosinca/decembra 2023.



Internetski alat PULSE – siguran web-portal



9



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?](#)

Internetski alat PULSE – metodologija



10

Public Sector Accounting Assessment
PULSE
admin admin

Home

Classifiers

Assessments

Pulsar

Methodologies

Concept Note

Report

Security

Pulse Methodology

[← Back](#) [Export File](#) [Import File](#)

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



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 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

Internetski alat PULSE – prijedlog sažetka i obrazac završnog izvještaja



11

Public Sector Accounting Assessment

PULSE

admin admin

Home

Classifiers

Assessments

Pulsar

Security

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)

Internetski alat PULSE – stanje ocjenjivanja



12

List of Assessments

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

Search

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 %	-

Internetski alat PULSE – korisnici



13

Configure users for the evaluation

On this page you can configure users for an evaluation

[← Back to Assessment Dashboard](#) [Import Users](#) [Create User](#)

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	☐	☒	☐	☒	☐	☐	☒

Internetski alat PULSE – kontrola ocjenjivanja



14

PULSE Dashboard

[← Back to Assessment's List](#) [📖 Methodology](#) [👤 Users](#) [📅 QA Steps](#) [🔄 Status Changes](#)

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

Internetski alat PULSE – faza revidiranja sažetka prijedloga



15

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

Internetski alat PULSE – sučelje (engl. Dashboard) ocjenjivanja



16

PULSE

admin admin

- Home
- Classifiers
- Assessments
- Pulsar
- Security

PULSE Dashboard

[← Back to Assessment's List](#) [Methodology](#) [Users](#) [QA Steps](#) [Status Changes](#)

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

10

Dimensions Measured

100 %

0

Dimensions not Measured

0 %

0

Dimensions D*

0 %

1

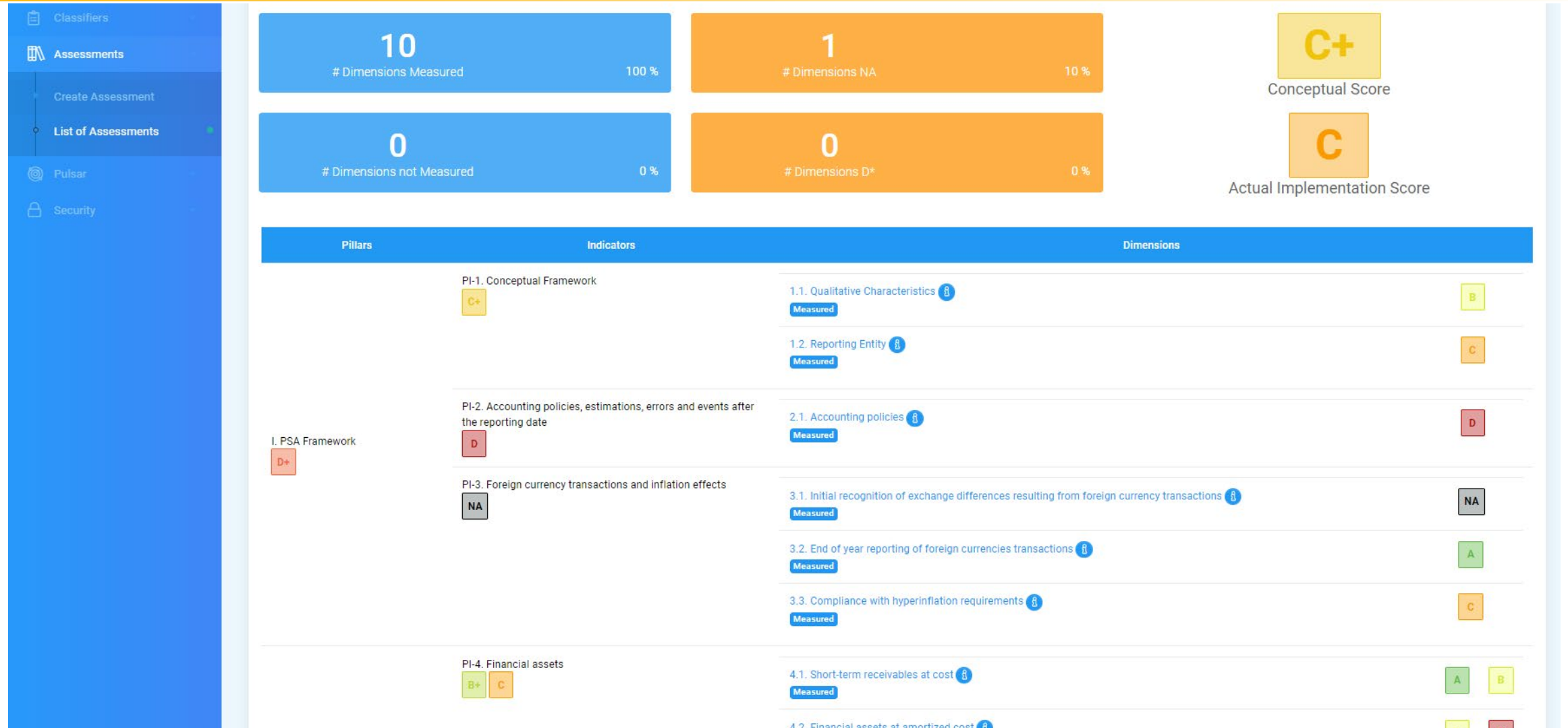
Dimensions NA

10 %

Internetski alat PULSE – metodologija ocjenjivanja/bodovanja



17



Internetski alat PULSE – primjer ocjenjivanja/bodovanja po dimenziji



18

Classifiers

Assessments

Create Assessment

List of Assessments

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



Hvala vam!



CFRR»
Centre for Financial
Reporting Reform



Public Sector Accounting and Reporting Program

PULSAR Program is co-funded by:

 Federal Ministry
Republic of Austria
Finance

 Schweizerische Eidgenossenschaft
Confédération suisse
Confederazione Svizzera
Confederaziun svizra

Swiss Confederation

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