

PUBLIC SECTOR ACCOUNTING ASSESSMENT (PULSE) FRAMEWORK

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Public Sector Accounting and Reporting Program

PULSAR Program is co-funded by:





Swiss Confederation

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

Presentation's structure



- ✓ Objectives
- ✓ Characteristics
- ✓ Roles and responsibilities of stakeholders
- ✓ Assessment modes
- ✓ Next steps
- ✓ Online tool overview

Objectives



- ✓ Support national and subnational governments in developing efficient and effective PSA systems.
- ✓ Help public sector entities to develop an understanding of:
 - Local PSA system and environment,
 - The gap between national and international PSA frameworks,
 - The gap in actual application between national PSA standards and IPSAS.

Characteristics



- ✓ It is a free "global good" and a user-friendly web-based self-assessment framework.
- ✓ Designed for national and subnational governments but may be also applied by any reporting entity, such as international organizations, central banks, public corporations, and other government agencies.
- ✓ Systematically collect information on the current performance of PSA systems, standards, and practices
- ✓ Offer one single tool to measure and report on both: the conceptual and actual implementation of accrual accounting standards for the public sector
- ✓ This two-perspective approach allows identifying any disconnect between the national and international PSA frameworks as well as the level of actual compliance with IPSAS

Characteristics



- ✓ Provide inputs for development of a comprehensive PSA reform strategy and roadmap
- ✓ Use the assessment to develop policy recommendations and action planning to enable further strengthening of PSA systems and practices.
- ✓ The assessment methodology is similar to the PEFA assessment framework.
- ✓ The subjects to be assessed are based on the latest set of IPSAS pronouncements, but also go beyond the IPSAS framework by assessing the current status of PSA systems and the state of reform.
- ✓ The quality of the assessment and its reporting is ensured through multilayer QA arrangements, including an external validation process and the PULSE Check.

Roles and responsibilities of stakeholders



Lead agency

Oversight team

External validation team

PULSAR team

Peer reviewers

Assessment team leader

Assessment team

External stakeholders

Assessment modes

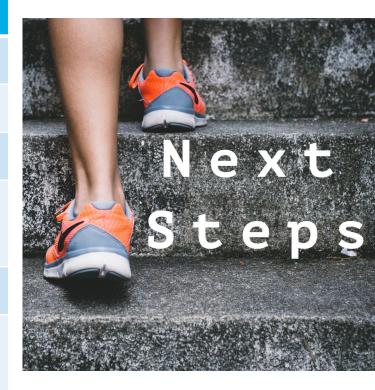


- ✓ Full self-assessment approach, as a primary assessment mode. In this case, the PULSE is undertaken by the lead agency with mandatory external validation.
- ✓ In exceptional cases, the following two modes are also possible:
 - External assessment mode, which is conducted by external experts; and
 - Blended mode, which combines self-assessment with the assistance of external experts.
- ✓ The option to choose these modes depends on the jurisdictional situation, including resource availability and institutional capacity.

Next steps

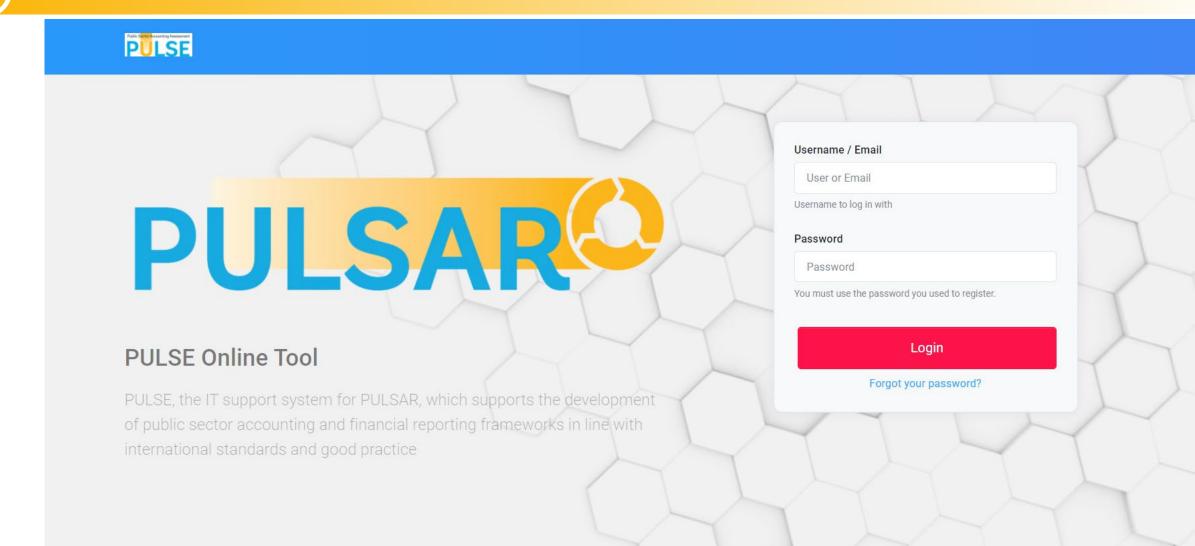


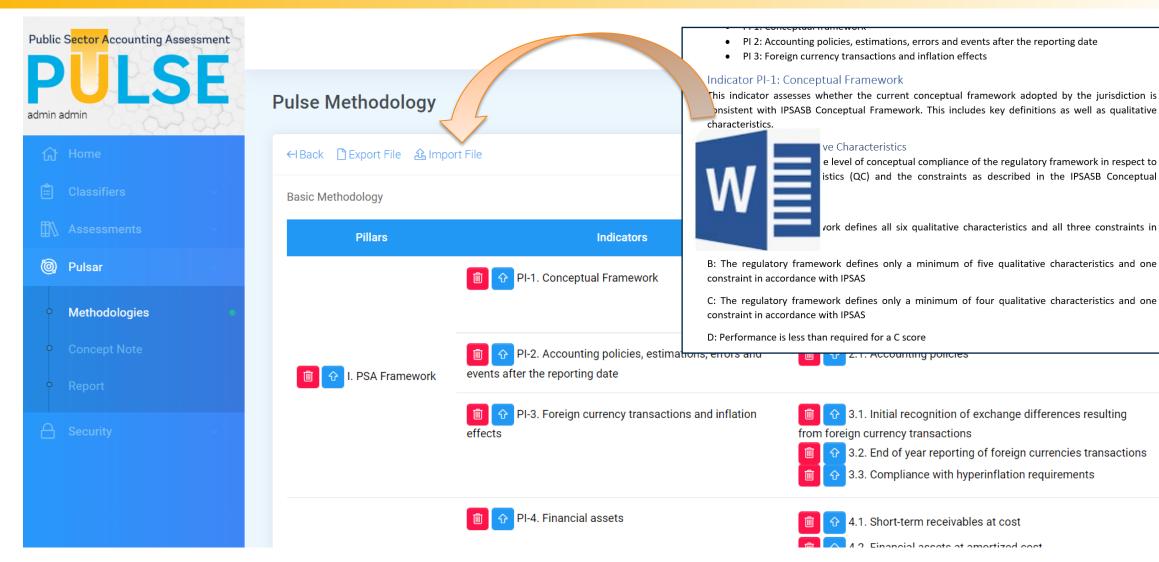
Action	Estimated due date	
Finalize the development of the online tool	April 30, 2022	
Identify pilot countries (2+2)	May 31, 2022	
Conduct the first round of pilots	December 31, 2022	
Revise the handbook and online tool based on the pilots' results	March 31, 2023	
Conduct the second round of pilots	f pilots September 30, 2023	
Revise and translate the handbook and the online tool	December 31, 2023	



PULSE Online Tool - A secured web portal

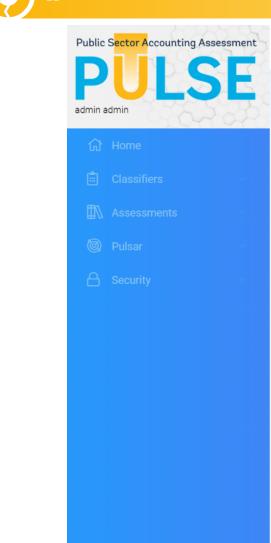


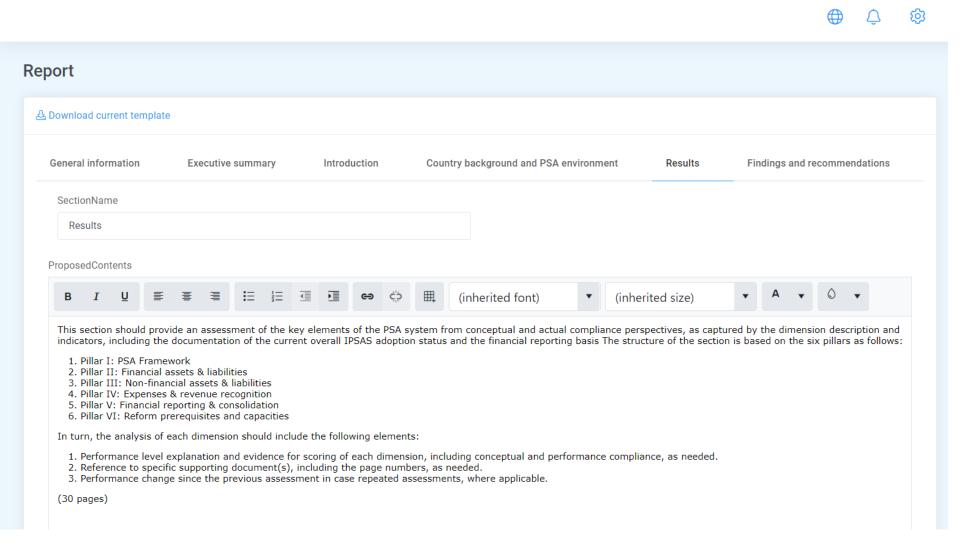


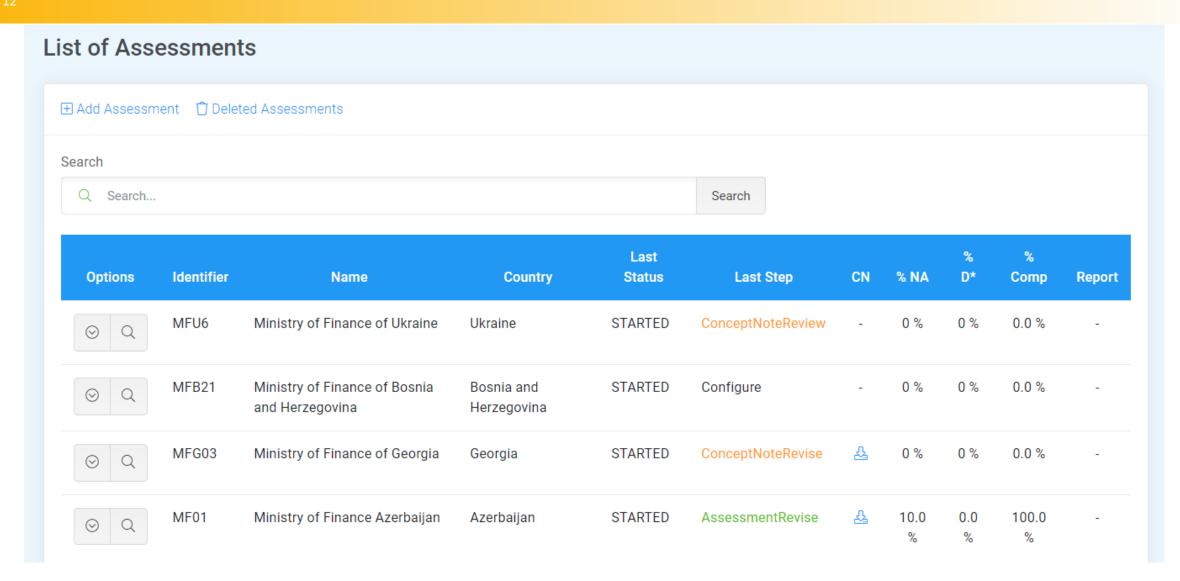


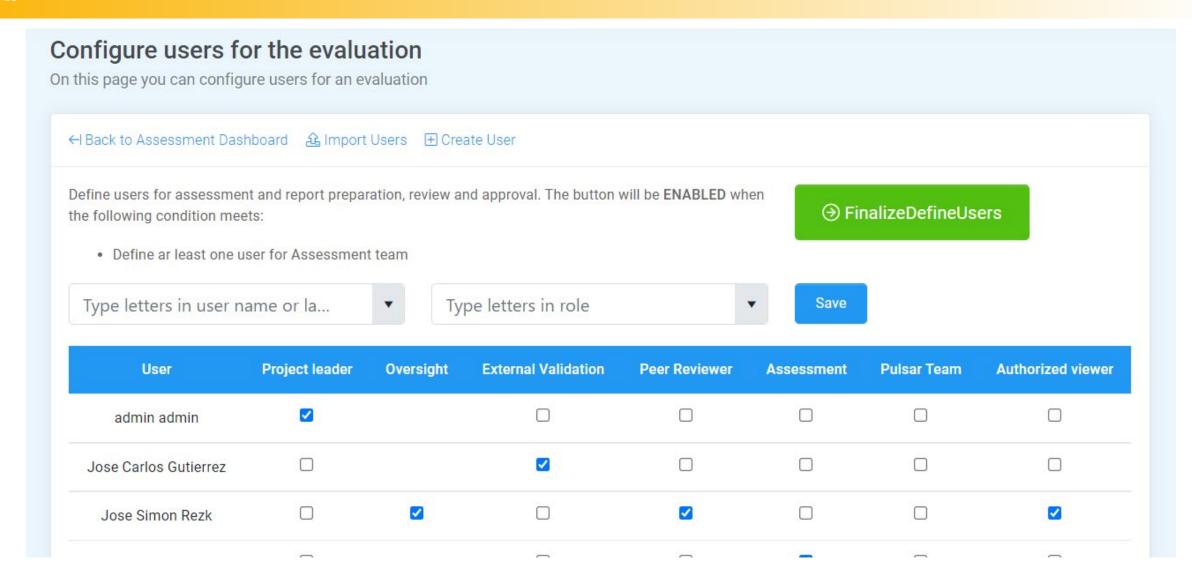
PULSE Online Tool - Concept Note & Final Report Template

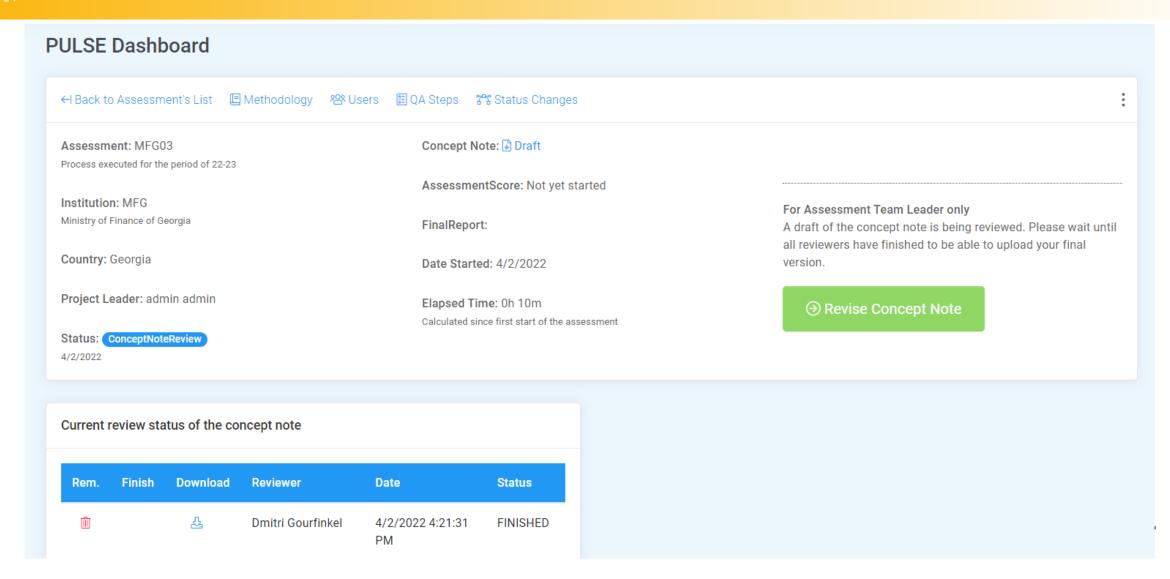












Revise Concept Note

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

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

Final Concept Note

& ConceptNote Final1.docx (4 Kb)

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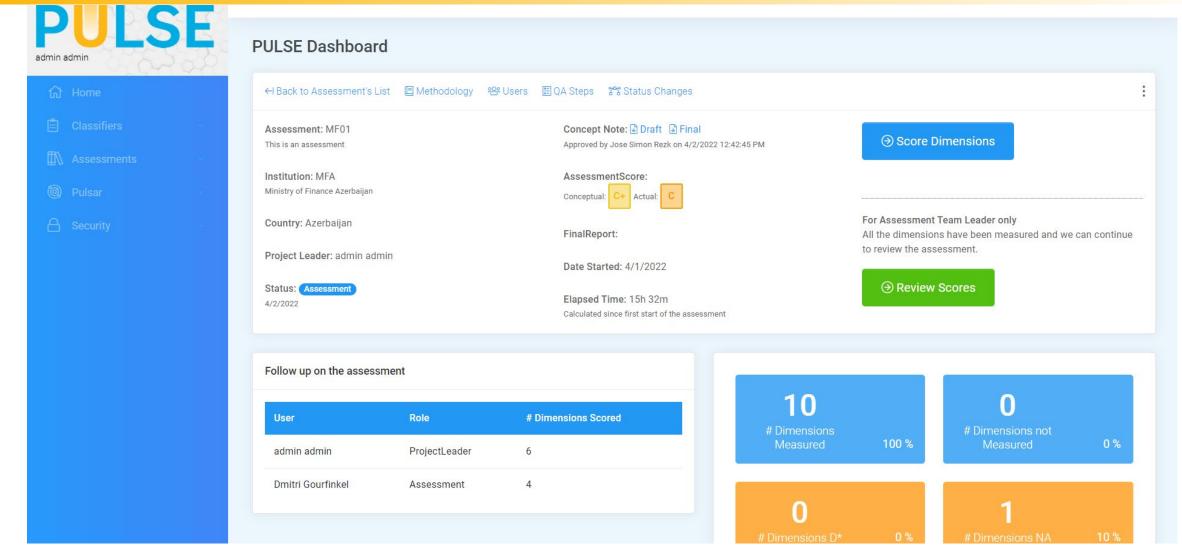
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Reviews:

Document Uploaded	Reviewer	Comments	Date
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& ConceptNote RevJ2.docx (4 Kb)	Jose Carlos Gutierrez	Donec aliquam tortor sit amet tincidunt venenatis. Sed tincidunt auctor facilisis. Nu hendrerit dolor, et elementum elit massa a mauris. Quisque lacus magna, condime	4/2/2022 4:26:48 PM

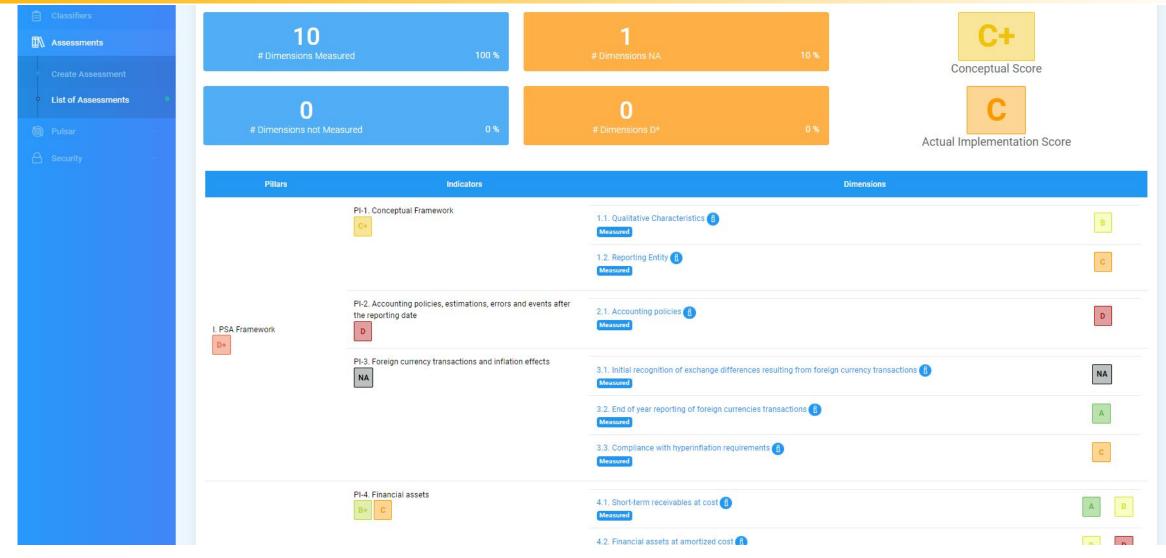
PULSE Online Tool - Assessment Dashboard

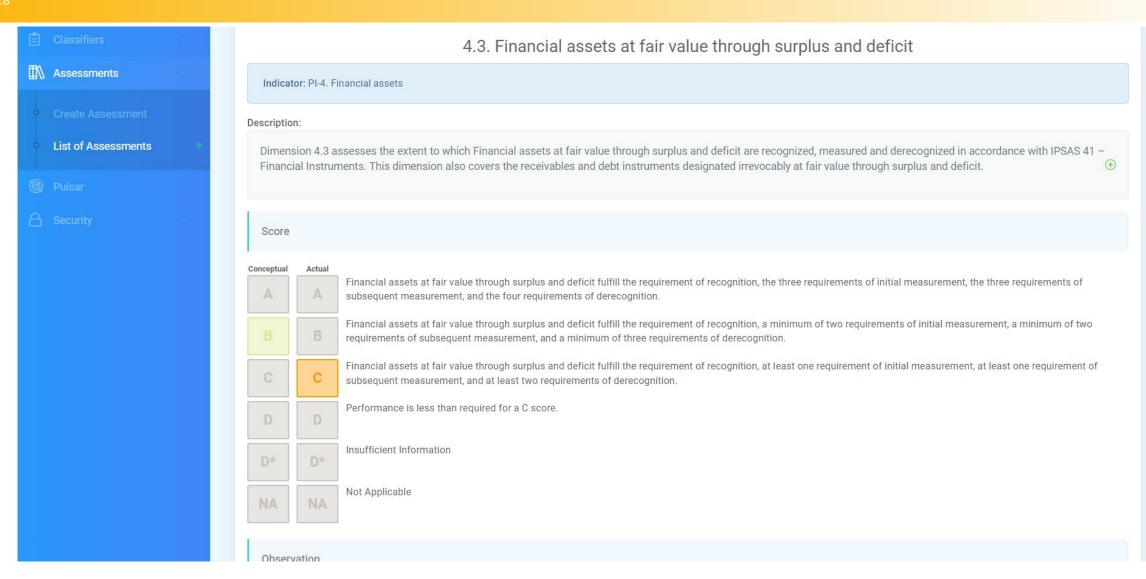


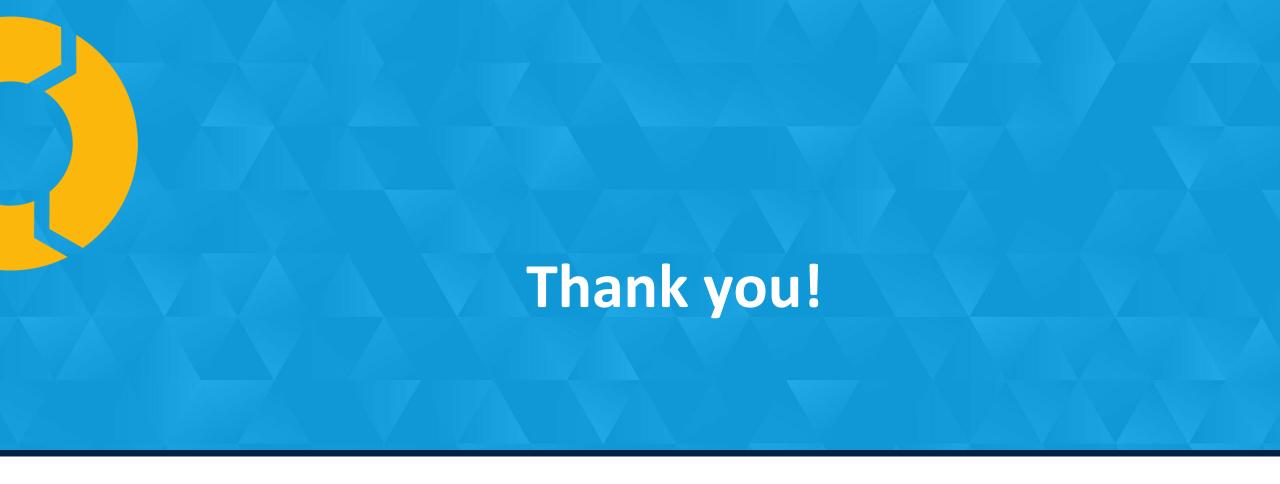


PULSE Online Tool - Scoring methodology

















Public Sector Accounting and Reporting Program

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