PUBLIC SECTOR ACCOUNTING ASSESSMENT (PULSE) FRAMEWORK

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CFRR»
Centre for Financial Reporting Reform
WORLD BANK GROUP

PULSAR
Public Sector Accounting and Reporting Program

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

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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	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 – Methodology

PULSE Online Tool – Concept Note & Final Report Template

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

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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 – Assessments' status

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 %	-

PULSE Online Tool – Users

Configure users for the evaluation

On this page you can configure users for an evaluation

←I 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 ar 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	☐	☑	☐	☑	☐	☐	☑

PULSE Online Tool – Assessments' Follow-up

PULSE Dashboard

←I Back to Assessment's List   📖 Methodology   👥 Users   📋 QA Steps   🎛 Status Changes   ⋮

Assessment: MFG03
Process executed for the period of 22-23

Concept Note: 📄 Draft

AssessmentScore: Not yet started

Institution: MFG
Ministry of Finance of Georgia

FinalReport:

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.

Country: Georgia

Date Started: 4/2/2022

Project Leader: admin admin

Elapsed Time: 0h 10m
Calculated since first start of the assessment

⊕ Revise Concept Note

Status: ConceptNoteReview
4/2/2022

Current review status of the concept note

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

PULSE Online Tool – Concept Note Review phase

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)

Upload Final Document

Select files...

Upload

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 bibendu 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. Nu hendrerit dolor, et elementum elit massa a mauris. Quisque lacus magna, condimer	4/2/2022 4:26:48 PM

PULSE Online Tool – Assessment Dashboard

PULSE Online Tool – Scoring methodology

PULSE Online Tool – Dimensión's Scoring Example

Thank you!