

PULSAR

Work program and next steps

June 8, 2023




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

#	Topic	Format
1	Legislation and regulation of PSA: good practices	
2	Similarities and differences between GFSM and IPSAS	KP2/W3
3	PSA benchmarking amongst PULSAR countries	KP6/SIT14
4	IPSAS implementation sequencing (horizontal vs. vertical)	KP1/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	SIT1
9	How to develop financial and budget literacy programs	SIT2
10	Information systems: integration of PSA into IFMIS	W5
11	Unified Chart of Accounts for financial, budgeting, and fiscal reporting	KP3/W4
12	Consolidation at different levels of government	KP8/SIT4/W6
13	Identification, classification, measurement of fixed assets	KP4/W5/SIT8
14	Revenue recognition from exchange and non-exchange transactions	
15	The role of internal and external auditors to support PSA reforms	
16	The implications of Sustainability Reporting on PSA	SIT9/W7/KP11
17	Accounting for SOE	
18	The role of SAI in implementation of PSA reforms	
19	Accounting for Provisions and Contingent Liabilities (IPSAS 19)	
20	Accounting treatment for PPPs (IPSAS 32)	
21	The link between Public Investment Management (PIM) and PSA	
22	Analysis and interpretation of financial statements	SIT6
23	Reconciliation between budget and financial information	W7

Work program ideas 2023-2024 (FinCoP)



1. 8th workshop
2. Knowledge product topics
3. Second round of PULSE pilot assessments
4. Poll on relevance of knowledge products

Next workshop



1. Dates: end of October, beginning of November
2. Venue: Vienna
3. Topics
4. Format/Duration: 2 vs. 3 days

Work Program ideas for 2023 (EduCoP)



- » Conducting events:
 - » Webinars
 - » F2F events

- » Written Guidance
- » Simple example of learning outcomes
- » Case studies

Topics for next EduCoP events



- Continuous support of IESs implementation:
 - Aligning of curricula/exams/training programs etc. with updated IES
 - Updating training programs to implement requirements relating to ICT and professional skepticism
 - Case studies/good practice/experience sharing

- Conducting events (including joint with FinCoP) on selected topics:
 - a. Accrual accounting: impact on budget reporting
 - b. Accrual budgeting: advantages and disadvantages
 - c. Revenue recognition from exchange and non-exchange transactions
 - d. Accounting treatment for PPPs (IPSAS 32)
 - e. The link between Public Investment Management (PIM) and PSA
 - f. Analysis and interpretation of financial statements
 - g. Reconciliation between budget and financial information
 - h. The implications of Sustainability Reporting on PSA

Guidance/Knowledge products



- » 1. PSA education models
- » 2. Sample curricula
- » 3. Integration of ICT and professional skepticism – related issues into PSA education programs.
- » 4. Integration of sustainability reporting issues into PSA education programs
- » 5. Other ideas (let's discuss)?


Thank you!



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