

Welcome to the PULSAR August 2023 Newsletter, which highlights key activities of the Public Sector Accounting and Reporting Program ([PULSAR](#)), implemented by the World Bank's Centre for Financial Reporting Reform – CFRR.

This issue summarizes recent achievements, activities and publications since last edition in December 2022. We would also like to wish you happy seasonal holidays, a very happy Christmas, and new year!

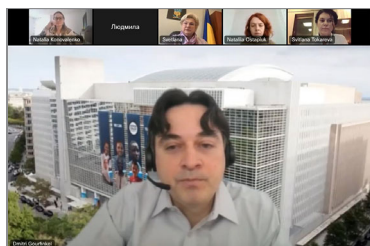
Past Events

[PULSAR joint Education and Financial Reporting Communities of Practice 7th Workshop, June 6-8, 2023, Batumi, Georgia](#)



The workshop was hosted by the Georgian MOF. The event was attended by 96 participants from 12 countries, including 11 PULSAR beneficiary countries (Albania, Armenia, Azerbaijan, Bosnia and Herzegovina, Georgia, Kosovo, Moldova, Montenegro, North Macedonia, Serbia, and Ukraine), and Kazakhstan. Speakers representing international organizations, including International Public Sector Accounting Standards Board (IPSASB), IMF, Eurostat, and IFAC led the discussions, which were supplemented with experience sharing from regional networks (from ECA as well as AFR, LCR and EAP) including PEMNA, PEMPAL, FOCAL, and PAFA, and showcase of Georgian experience in Public Sector Accounting reform implementation. You can learn more about this event and download materials, including available translations on the [event page on CFRR website](#).

[Public Sector Accounting Assessment \(PULSE\) Framework Launch Event, April 27, 2023, Online](#)



[Public Sector Accounting Assessment \(PULSE\) Framework Handbook](#) described methodology to measure and report on both: the conceptual and actual implementation of accrual accounting standards for the public sector according to the International Public Sector Accounting Standards (IPSAS), and PULSE Tool User Manual. The workshop launched first pilot assessments in Armenia and Ukraine using PULSE Framework and dedicated online platform. You can learn more about this event and download materials, including available translations on the [event page on CFRR website](#).

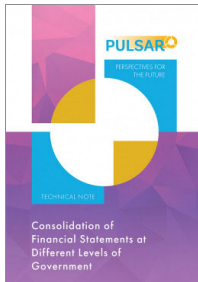
New Publications in PULSAR Library



[Public Sector Accounting Assessment \(PULSE\) Tool User Manual](#)

The main objective of this user manual is to facilitate the management of a PULSE web-based tool and provides overview of the main functions and features of the tool.

Learn more on the [publication's page on the CFRR Website](#).



[Consolidation of Financial Statements at Different Levels of Government](#)

The main objective of this Technical Note is to identify, explore, and propose an integrated process to facilitate the consolidation of financial statements in the public sector and the compilation of Government Finance Statistics (GFS), considering jurisdictions' experiences and international good practices from Brazil, Georgia, Spain, and Switzerland. In doing so, the Technical Note highlights some challenges that jurisdictions have faced in the reconciliation process and the means of address.

Learn more on the [publication's page on the CFRR Website](#).

Farewells and New Members of PULSAR Program



The CFRR team would like to thank **Dan Boyce** as outgoing Practice Manager, and PULSAR Steering Committee Chair for his great leadership over PULSAR Program and other activities of the CFRR since 2019. Apart from Dan's strong technical accounting knowledge and broad experience we will all remember time spent together during missions, conferences, and social events with the whole PULSAR family. We wish Dan all the best



in his new endeavors and happiness in private life. As of July 1 2023, **Adrian Fozzard** became Practice Manager overseeing PULSAR Program. We would like to welcome Adrian to the PULSAR Program.



As of September 1, 2023 **Dmitri Gourfinkel** outgoing Task Team Leader for PULSAR FinCoP will be joining another unit in the World Bank, but he will stay involved in selected PULSAR related activities, including the completion of PULSE pilot assessments. The leadership over PULSAR FinCoP will be handed over to **Garik Sergeyan**.



Upcoming PULSAR Events

The next face-to-face PULSAR FinCop and EduCop event will be organized on November 14-16, 2023 in Vienna, Austria, and will cover the following areas:

- IFMIS implementation: integration between budget, financial accounting/reporting, and fiscal statistics

- Consolidation of financial statements prepared under different reporting frameworks, including local governments and State-Owned Enterprises (SOEs)
- Sustainability reporting, including legislation, organizational arrangements and roles, link with financial reporting, practical aspects (disclosure), and training

The event is prepared for PULSAR members.

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Let us know what you think

We hope you find this issue of the newsletter interesting and useful. Please let us (cfr@worldbank.org) know if you have any comments or suggestions for topics that could be featured in future editions.

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