



PULSAR

Work program and next steps


November 16, 2023



Public Sector Accounting and Reporting Program

PULSAR Program is co-funded by:

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

Priority Topics FinCoP



#	Priority Topics FinCoP	Format
1	Similarities and differences between GFSM and IPSAS	KP2/W3
2	PSA benchmarking amongst PULSAR countries	KP6/SIT14
3	IPSAS implementation sequencing (horizontal vs. vertical)	KP1/W2
4	Accrual budgeting: advantages and disadvantages	SIT1
5	How to develop financial and budget literacy programs	SIT2
6	Information systems: integration of PSA into IFMIS	W5
7	Unified Chart of Accounts for financial, budgeting, and fiscal reporting	KP3/W4
8	Consolidation at different levels of government	KP8/SIT4/W6/W8
9	Identification, classification, measurement of fixed assets	KP4/W5/SIT8
10	Revenue recognition from exchange and non-exchange transactions	
11	The role of internal and external auditors to support PSA reforms	
12	The implications of Sustainability Reporting on PSA	SIT9/W7/KP11
13	Accounting for SOE	
14	Accounting for Provisions and Contingent Liabilities (IPSAS 19)	
15	Accounting treatment for PPPs (IPSAS 32)	
16	The link between Public Investment Management (PIM) and PSA	
17	Analysis and interpretation of financial statements	SIT6
18	Reconciliation between budget and financial information	W7
19	GovTech	W8

Work program ideas 2024 (FinCoP)



1. 9th workshop
2. Knowledge product topics
3. Second round of PULSE pilot assessments

Next workshop



1. Dates: end of May, beginning of June
2. Format/Duration: 2.5 days
3. Venue: ?
4. Topics: ?

Work Program ideas for 2024 (EduCoP)



» Conducting events:

» Webinars

» F2F events

» Written Guidance

» Simple example of learning outcomes

» Case studies

Focus areas/Topics - ?

Topics for next EduCoP events



- Continuous support of IESs implementation:
 - Continuous aligning of curricula/exams/training programs etc. with updated IES
 - Updating training programs to implement requirements relating to ICT and professional skepticism
- Conducting events (including joint with FinCoP) on selected topics, based on priorities identified in June in Batumi and to be revised/updated on November 16:
 - a. The implications of Sustainability Reporting on PSA and inclusion of sustainability related topics into the accounting curricula
 - b. Digitalization in accountancy and introduction of ICT (Information and Communication Technologies) into curricula
 - c. Reconciliation between budget and financial information

Guidance/Knowledge products



- » 1. PSA education models – to be issued soon
- » 2. Sample curricula – is incorporated in #1
- » 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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