

PUBLIC SECTOR ACCOUNTING ASSESSMENT (PULSE) FRAMEWORK PILOT ASSESSMENTS

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Centre for Financial
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PULSAR 

Public Sector Accounting and Reporting Program

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 Federal Ministry
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 Schweizerische Eidgenossenschaft
Confédération suisse
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Swiss Confederation

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

PULSE Pilot assessments objectives



- ✓ The **objectives** of the pilots are:
 - **Test the implementation** of the **PULSE web-based assessment tool**;
 - Identify **framework and/or tool inconsistencies** during this initial exercise;
 - Detect any potential **web-based tool glitches** during the pilot test.
- ✓ **Pilot application** is currently taking place in **Armenia and Ukraine**.
- ✓ **Potential countries for the second round of pilot are:** Albania, Brazil, Azerbaijan, Georgia, and Moldova

PULSE news: framework



PULSE framework 2.0: Update of the methodology taking into consideration that latest IPSAS developments

- IPSAS 43 Leases: Requires changes to PI-10
- IPSAS 44 Non-current assets: This is a new, cross-cutting topic. May require multiple changes or a new PI
- IPSAS 45 PPE: Requires changes to PI-11 and PI-12
- IPSAS 46 Measurement: May require a new PI
- IPSAS 47 Revenues: Requires changes to PI-18 and PI-19
- IPSAS 48 Expenses: Requires a new PI.
- IPSAS 49: Retirement Benefit Plans: To be discussed

PULSE news: web-based tool



- ✓ Continuous tuning and revision of the tool
- ✓ Development of comments exchange forum for QA process
- ✓ Potential use of AI
- ✓ Incorporation of export function at different assessment steps
- ✓ Use of PULSE experience to develop ePEFA tool

PULSE Next steps



Action	Estimated due date
Complete the first round of pilots	December 31, 2023
Revise the handbook and online tool based on the pilots' results	December 31, 2023
Conduct the second round of pilots	September 30, 2024
Finalize and translate the handbook	December 31, 2024


Thank you!



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