

Public Sector Accounting Assessment (PULSE) in Georgia

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Public Sector Accounting and Reporting Program

PULSAR Program is co-funded by:

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

What is PULSE?



- ✓ **PULSE - Public Sector Accounting Assessment** – comprehensive evaluation framework designed to assess the quality and effectiveness of public sector accounting and reporting practices;
- ✓ It measures and reports on both the **conceptual and actual implementation of accrual accounting standards** for the public sector according to IPSAS;
- ✓ It is designed for **national and subnational governments** but may be also applied by **any reporting entity**.

PULSE Assessment Objectives for Georgia



Evaluate the
Current PSA
System

Identify
Strengths and
Weaknesses

Monitor Reform
Progress;

Facilitate
Continuous
improvement of
PSA'

Support
Efficient
Decision-
making

Improve Public
Financial
Management
(PFM)

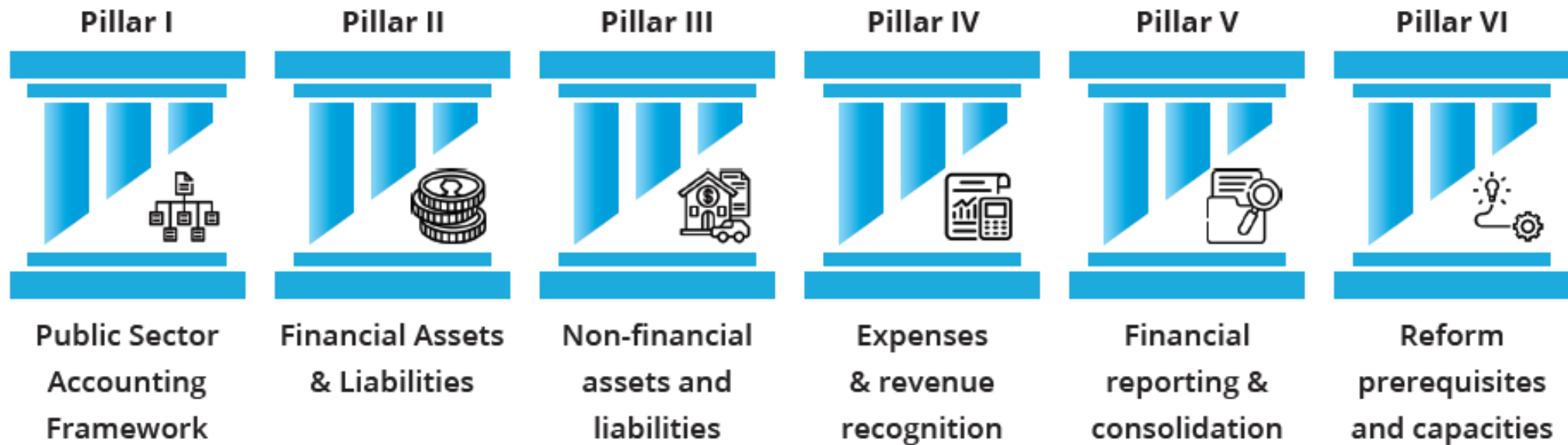
Facilitate
Transparency
and

Increase
Stakeholder
engagement in
PSA reform

PULSE Structure



- ✓ **6 Pillars**
- ✓ **30 Indicators**
- ✓ **107 Dimensions**





✓ Key Components

- Data Collection
- Data Analysis
- Reporting
- Action Plans

✓ Mode of Assessment

- Self-Assessment Approach

Lead Agency and Ownership



Lead Agency:

- Treasury Service of the Ministry of Finance of Georgia.

Ownership and Leadership:

- Full ownership of assessment process;
- Organization and facilitation of workshops and events;
- Data collection and quality assurance.

Roles and Responsibilities



Assessment Team

Assessment Team Leader

Oversight Team Leader

External Validation Team

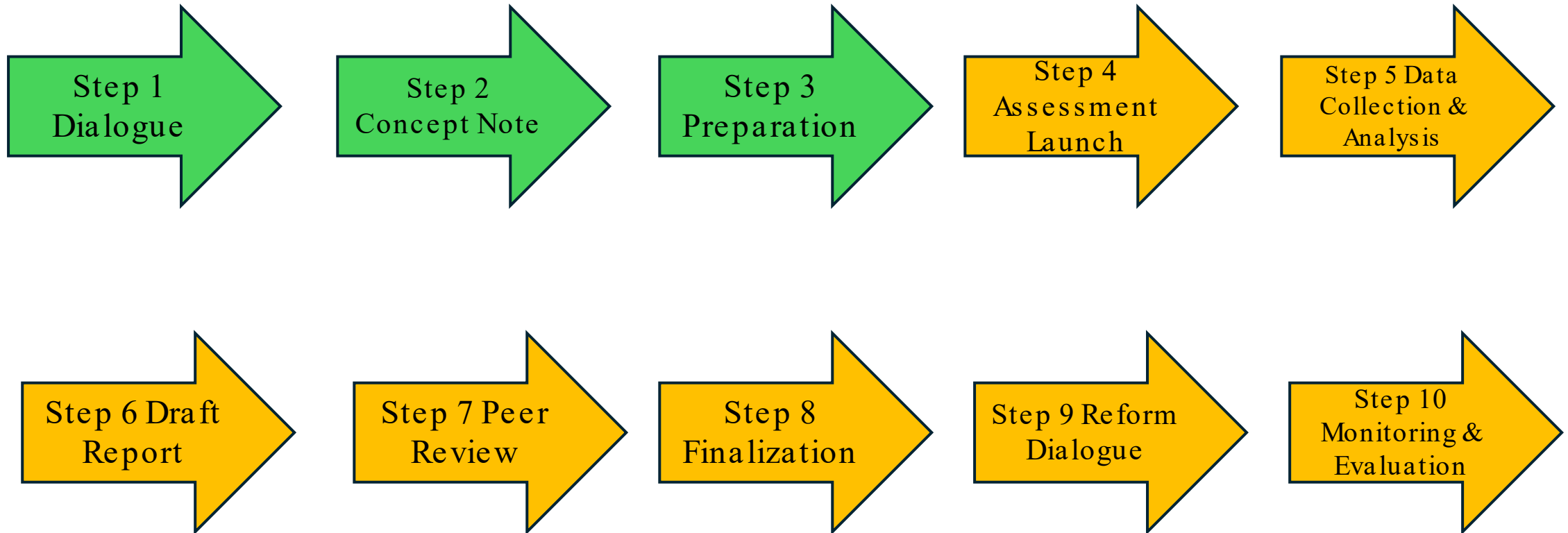
PULSAR Team

PULSE Assessment Coverage



- ✓ Ministry of Education and Science of Georgia
- ✓ Ministry of Environmental Protection and Agriculture of Georgia
- ✓ Ministry of Infrastructure
- ✓ Municipal Development Fund
- ✓ General Courts
- ✓ National Agency of Environment
- One of municipalities (To be decided later)

PULSE Assessment progress in Georgia



Data Collection



Sources of Data

- Financial statements
- Budget reports
- Performance metrics
- Interviews

Methods Used

- Quantitative data from financial records
- Qualitative data from stakeholder interviews

Data and Findings



Preliminary Findings

- Summary of significant trends
- Highlight areas of concern

Presentation of Data

- Subsequent scoring
- Areas of improvement

Report Structure



- Executive summary
- Detailed findings
- Recommendations

Action Plans



Developing Action Plans

- Identifying priority areas
- Setting realistic targets
- Assigning responsibilities

Implementation Strategies

- Short-term vs. long-term actions
- Monitoring and evaluation mechanisms

PULSE Assessment Outcomes



Improved Decision-Making

- Data-driven insights for policy and financial management

Enhanced Transparency and accountability

- Better financial accounting and reporting

Challenges and Considerations



Common Challenges

- Data availability and quality
- Resistance to change

Mitigation Strategies

- Training and capacity building
- Stakeholder engagement


Thank you!



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