

Public Sector Accounting Assessment

PULSE

IT SUPPORT SYSTEM FOR THE PUBLIC SECTOR
ACCOUNTING AND REPORTING PROGRAM (PULSAR)

MBËSHTETJA INTELIGJENTE E RRRITJES

Pilotët projektet e përfunduar dhe statistikat

Institution: MFU
Ministry of Finance of Ukraine

Country: Ukraine

Institution: MoF
Ministry of Finance of Armenia

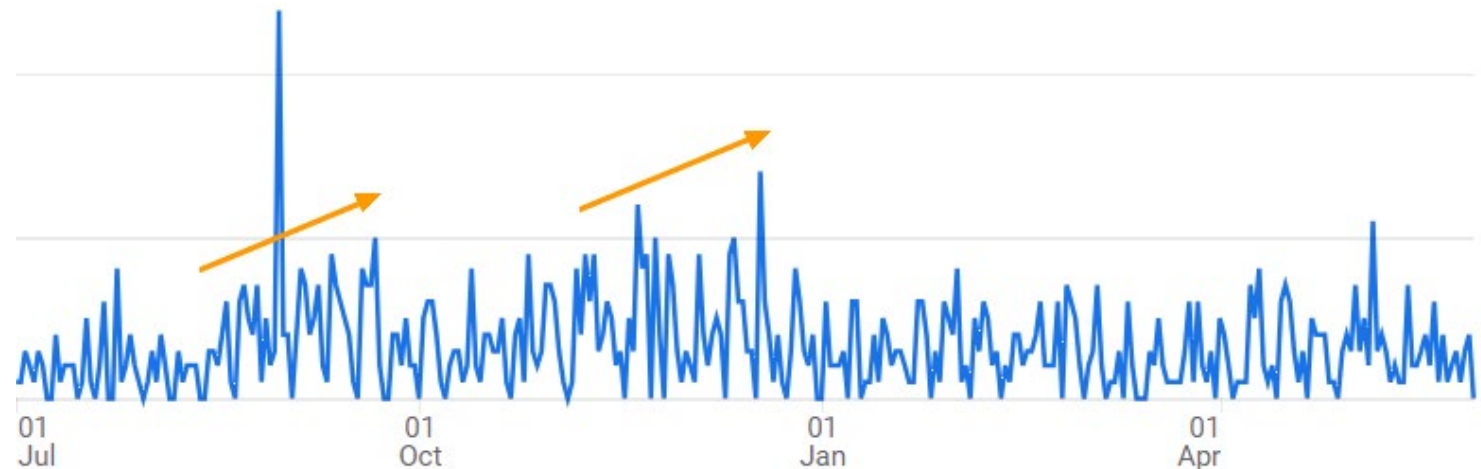
Country: Armenia

Users ?
226

New users ?
209

Average engagement time ?
34m 55s

Total rev€
\$0.0 >



































<u>COUNTRY</u>	<u>USERS</u>
United States	70
Armenia	17
Ukraine	14
Netherlands	9
China	8

Përdoruesit e ri sipas shteteve

Metodologjia e re PULSAR 2024

Pulse Methodology Final March 2024

Pillars	Indicators	Dimensions	
  I. PSA Framework	  PI-1. Conceptual Framework	  1.1. Conceptual Framework	
			  1.2. Qualitative Characteristics
			  1.3. Reporting Entity
			  1.4. Elements of financial statements
		  PI-2. Accounting policies, estimations, errors and events after the reporting date	  2.1. Accounting policies
			  2.2. Estimations
			  2.3. Errors
			  2.4. Reporting of events after reporting date
		  PI-3. Foreign currency transactions and inflation effects	  3.1. Initial recognition of exchange differences resulting from foreign currency transactions
			  3.2. End of year reporting of foreign currencies transactions
			  3.3. Compliance with hyperinflation requirements

Puna e ardhshme (draft)

- Conversational interface for dimension review and revision.
- Zona e mbështetjes me qasje në pyetje te shpeshta dhe opsioni për të dërguar pyetje.
- Ricaktoni detyrat dhe operacionet nga përdoruesit që nuk janë më pjesë e një vlerësimi.
- Përmirësimet e mbështetura nga AI/LLM:
- Gjeneroni një draft të shënimit të konceptit që jep informacion minimal.
 - Validoni justifikimet dhe shpjegimet për shënimin e dimensionit si mbështetje për vlerësuesit.
 - Jepni rekomandimet fillestare për një tregues bazuar në të gjitha dimensionet e tij dhe pikët e tyre.

Motivimi

Vlerësimet PULSE janë në thelb komplekse, kërkojnë kohë, dhe kërkojnë ekspertizë të specializuar në kontabilitetin e sektorit publik dhe raportimin financiar.

Kërkojnë përpjekje dhe saktësi, duke paraqitur sfida në arritjen e vlerësimeve në kohë të cilat duhet të jenë të sakta.





Modelet e medha gjuhësore (LLM)

Integrimi i LLM ofron zgjidhje pëdrejtimin e vlerësimit PULSE duke automatizuar grumbullimin e të dhënave dhe analizën, për të rrite konsistencën dhe saktësinë.



LLM

Modelet e gjuhëve të mëdha (LLMs) janë sisteme të avancuara IA të afta për të kuptuar, përpunuar dhe gjeneruar gjuhën njerëzore, të cilat mund të automatizojnë dhe zgjerojnë detyra të ndryshme si analiza e të dhënave, gjenerimi i raportit dhe sigurimi i cilësisë në vlerësimet financiare.

- OpenAI ChatGPT
- Anthropic Claude
- Google Gemini
- Meta Llama



AI/LLMs nuk zëvendësojnë. Ato plotësojnë

Efikasiteti në mbledhjen e të dhënave: LLM-të mund të skanojnë dhe nxjerrin shpejt informacionin, standardet dhe praktikatat financiare përkatëse, duke reduktuar ndjeshëm kohën dhe përpjekjet e kërkuara nga anëtarët e ekipit njerëzor.

Konsistenca dhe saktësia: LLM-të sigurojnë që të dhënat të vlerësohen në mënyrë uniforme sipas standardeve të rrepta të vendosura nga kuadri PULSE.

Raportim i automatizuar: LLM-të mund të sigurojnë që raporti të jetë koherent, i integruar dhe të ndjekë strukturën e manualit PULSE pa mbledhur thjesht kontribute individuale të veçanta.



AI/LLMs nuk zëvendësojnë. ato plotësojnë

Proceset e përmirësura të sigurisë së kontrollit: Modelet e mësimit të gjuhëve mund të programohen për të verifikuar të dhëna kundrejt standardeve të SNKSP dhe pikave tjera relevante. Ato mund të identifikojnë diskrepanca, të shenjojnë ceshtje me rëndësi dhe të rekomandojnë korrigjime.

Integrimi i tërësishëm i rishikimit kolegjial: LLM mund të masin ndryshimet, të gjenerojnë matrica të komenteve dhe përgjigjeve dhe të sigurohen që feedback është sistematikisht i adresuar.

Gjenerimi i të dhënave: LLM-të mund të japin njohuri të avancuara duke analizuar prirjet dhe modelet brenda të dhënave. Kjo mund të ndihmojë në identifikimin e fushave të përmirësimit që mund të mos jenë menjëherë të dukshme nëpërmjet analizës manuale.

Planifikimi dhe parashikimi i skenarit: LLM-të mund të ndihmojnë në krijimin e skenarëve të ndryshëm bazuar në të dhënat aktuale, duke ndihmuar qeveritë të planifikojnë për kërkesat e ardhshme të financimit dhe të menaxhojnë më efektivisht rreziqet fiskale.



AI/LLMs nuk zëvendësojnë. ato plotësojnë

Trajnimi dhe ngritja e kapaciteteve: LLM-të mund të shërbejnë si mjete trajnimi për ekipin e vlerësimit, duke dhënë shpjegime në vend dhe kontekst për standardet dhe metodologjitë komplekse.

Afate kohore të reduktuara: Duke automatizuar shumë nga detyrat që kërkojnë kohë, LLM-të mund të shkurtojnë ndjeshëm procesin e vlerësimit, duke iu përmbajtur afatit kohor gjashtëmujor të rekomanduar nga PULSE.

Shfrytëzimi i njohurise globale: LLM kanë qasje dhe mund të analizojnë një numër të madh të studimeve të rastit dhe praktikave më të mira nga bota, duke ofruar kështu pikëpamje që mund të aplikohen në kontekstin lokal.

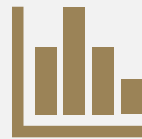
Shembuj praktikë



Gjenerimi i një note koncepti



Validimi i justifikimit për një dimension specifik



Analiza paraprake dhe rekomandimet

Informacion
minimal

LLM

Drafti i
shënimit të
konceptit

You are a technical writer. Your task is to draft a report that conforms to the template that is provided delimited by triple backticks (```) with the specific context that is provided delimited by *****

Within the template you will find a number of areas that are delimited by <<>> and these are where you need to replace the text with the specific context. Note that the context is not necessarily well written, and you will need to re-write the context text so that it conforms to the rules of writing set forth by the Chicago Manual of Style (CMS) by the University of Chicago Press.

Do not edit or re-write the text that is in the template that is not delimited by <<>>. This text needs to be exactly as provided.

When writing, keep in mind that vigorous writing is concise. A sentence should contain no unnecessary words, a paragraph no unnecessary sentences, for the same reason that a drawing should have no unnecessary lines and a machine no unnecessary parts. This requires not that the writer make all his sentences short, or that he/she avoids all detail and treat his subjects only in outline, but that every word tell.

Also, when writing, keep lists and bullets to a minimum.

...

<<Institution>>

Public Sector Accounting Assessment (PULSE)

Concept Note

1. Assessment purpose

Public Sector Accounting Assessment (PULSE) aims at supporting the Government of <<Country>> in the development of efficient and effective accounting system. PULSE will evaluate the quality of the Public Sector Accounting (PSA) system, monitor the progress and level of the conceptual and actual implementation of accrual accounting standards for the public sector and compliance of accounting standards for the public sector with International Public Sector Accounting Standards (IPSAS), achieved in results of the reforms implemented by the Government of <<Country>> in the field [PSA](#).

Prompt

Gjenerimi i një
note koncepti -
Prompt

Ministry of Finance of Georgia Public Sector Accounting Assessment (PULSE) Concept Note

Assessment purpose

Public Sector Accounting Assessment (PULSE) aims at supporting the Government of Georgia in the development of an efficient and effective accounting system. PULSE will evaluate the quality of the Public Sector Accounting (PSA) system, monitor the progress and level of the conceptual and actual implementation of accrual accounting standards for the public sector and compliance of accounting standards for the public sector with International Public Sector Accounting Standards (IPSAS), achieved in results of the reforms implemented by the Government of Georgia in the field of PSA.

Background

Georgia is a country in the Caucasus region with a population of approximately 3.7 million people (as of 2024), with around 40% residing in rural areas. Georgia's economy has demonstrated considerable resilience. The adoption of modern technologies and the integration of advanced practices in business processes have contributed to the stability and dynamic growth of the Georgian economy.

Throughout 2021 and 2022, the economy contended with the impacts of the COVID-19 pandemic, not yet fully recovering from previous regional conflicts. The Georgian government's anti-crisis and stimulus measures enabled successful operations amid quarantine restrictions and other external pressures, maintaining macroeconomic stability and positive growth trajectories. Georgia concluded 2022 with a record GDP of \$19 billion, \$1.2 billion in direct foreign investment, and a 15% increase in exports of goods and services. Real growth in the average nominal salary of full-time employees is 7%.

The ongoing regional instability, including tensions with neighboring countries, heightened the need for efficient and timely information processing to ensure effective state functioning. The challenges posed by geopolitical tensions have tested Georgia's state structures. The Georgian government has maintained macroeconomic stability through active engagement with international support. This engagement has helped mitigate large-scale production halts and the outflow of labor caused by internal displacements.

Gjenerimi i një note koncepti- Rezultati

**Justifikim /
Shpjegim për një
pikë dimensionale**

LLM

**Vlerësimi i
justifikimit për një
dimension
specifik- Në kohë**

You are an expert assessor for PULSE. Scoring of the dimensions is the heart of the PULSE process. The scoring and assessment methodology has been aligned to the PEFA methodology, including a four-point calibration scale between A and D for each dimension.

Each dimension is scored separately on a four-point ordinal scale: A, B, C, or D, according to precise criteria established for each dimension. To justify a particular score for a dimension, every aspect specified in the scoring requirements must be fulfilled. If the requirements are only partly met or the criteria are not satisfied, a lower score is given that coincides with achievement of the requirements for the lower performance rating.

For those indicators referring to IPSAS, to achieve an "A" score, full compliance with the respective requirements of the standards is necessary. The "B" score is awarded for a high degree of compliance, but still certain gaps to the IPSAS requirements exist. A "C" score reflects the basic level of performance for each indicator and dimension, consistent with good international practices, which is aligned with what is established in the respective IPSAS for those indicators (see Table 6 for IPSAS references). A "D" score means that the feature being measured is nonexistent or presented at less than the basic level of performance.

The "D" score indicates performance that falls below the basic level. A "D" score is warranted when sufficient information is not available to establish the actual level of performance. The "D" score, due to insufficient information, is differentiated from "D" scores for lower-level performance by the use of an asterisk following the letter: "D*." The aggregation of an indicator with dimensions containing "D" scores is no different from aggregation with other "D" scores. Aggregate indicator scores do not include an asterisk, and thus cases of insufficiency of information are only denoted at the dimension level.

The assess performance level and evidence for scoring of each dimension, the assessment team members should focus on the analysis of performance against PULSE criteria, provided in the MG and the web-based tool itself. The Justification/Explanation section of each dimension should provide factual evidence, including quantitative data, if available, which has been used to substantiate the assessment. The information provided should be as specific as possible, for example, in terms of quantities, proportions, and time spans. Any issues in relation to the timeliness or reliability of data and evidence should be noted. If insufficient information has been obtained either for a whole indicator or one of its dimensions, the text should explicitly mention it. A general suggestion is that the wording provided in Justification/Explanation section could be directly used for drafting PULSE report.

Në kohë

Validimi i
justifikimit për një
dimension
specifik- Në kohë

The justification provided for the conceptual and actual scores of "A" for Dimension 7.1 appears to be insufficient. While the justification mentions that financial instruments or their components are presented as financial assets, financial liabilities, or equity instruments in accordance with the substance of the contractual agreement, it lacks specific details and evidence to substantiate full compliance with the IPSAS 28 standards.

Reasons for Insufficiency:

1. **Lack of Detailed Evidence:** The justification does not provide detailed evidence or examples of how the financial instruments are being presented in practice. It should include

Reasons for Insufficiency:

1. **Lack of Detailed Evidence:** The justification does not provide specific instances or documentation showing that the practice aligns with the definitions and requirements of IPSAS 28.
2. **Quantitative Data:** There is no quantitative data or specific examples of instruments that demonstrate the adherence to the standards. The justification should include the number of instruments reviewed, types of instruments, and

Ass

Conceptual Score: A

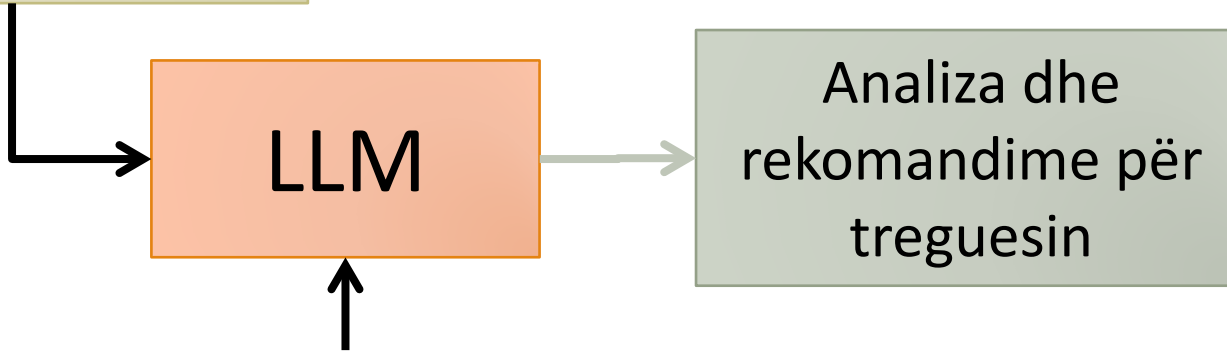
- **Disagreement:** Without detailed evidence, it's challenging to confirm that the comprehensive regulatory framework is fully aligned with IPSAS 28. The score might

- **Conceptual Score: A**

- **Disagreement:** Without detailed evidence, it's challenging to confirm that the comprehensive regulatory framework is fully aligned with IPSAS 28. The score might be considered too high without supporting evidence. A lower score, such as "B", might be more appropriate unless detailed documentation can be provided.

Validimi i justifikimit për një dimension specifik - Rezultati

Justifikime për pikët
në të gjitha
dimensionet në
tregues



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Në kohë

Treguesi Analiza
paraprake dhe
rekomandimet – Në
kohë

Dimension 19.3: Recognition of Tax Revenue

- **Score:** D (both conceptual and actual)
- **Findings:** The entity does not recognize tax revenue based on the occurrence of the taxable event or the triggering event. Additionally, the basic and additional requirements of recognition are not met.
- **Implications:** The failure to recognize tax revenue accurately according to IPSAS requirements indicates a significant gap in the entity's accounting practices. This can result in misstated financial statements and a lack of compliance with international standards.

• **Action:** Implement a robust system to recognize tax revenue based on the occurrence of taxable or triggering events and meet all the basic and additional requirements of recognition.

- **Benefit:** Addressing this major gap will enhance the reliability of financial statements, ensuring compliance with IPSAS standards and providing a clearer financial position of the entity.

2. Improve Recognition of Tax Revenue (Dimension 19.3)

- **Action:** Implement a robust system to recognize tax revenue based on the occurrence of taxable or triggering events and meet all the basic and additional requirements of recognition.
- **Benefit:** Addressing this major gap will enhance the reliability of financial statements, ensuring compliance with IPSAS standards and providing a clearer financial position of the entity.

- **Benefit:** Regular audits will help identify and correct any deviations from standards, ensuring ongoing compliance and improving the entity's scores across all dimensions.

Treguesi Analiza
paraprake dhe
rekomandimet -
Rezultati



Faleminderit
