Public Sector Accounting Assessment

PULSE

СИСТЕМА ИТ-ПОДДЕРЖКИ ДЛЯ ПРОГРАММЫ БУХУЧЕТА И ОТЧЕТНОСТИ В ГОССЕКТОРЕ (PULSAR)

ИНТЕЛЛЕКТУАЛЬНАЯ ПОДДЕРЖКА В УСИЛЕНИИ ПРОГРАММЫ

Завершенные пилотные проекты и статистика

Institution: MFU
Ministry of Finance of Ukraine

Country: Ukraine

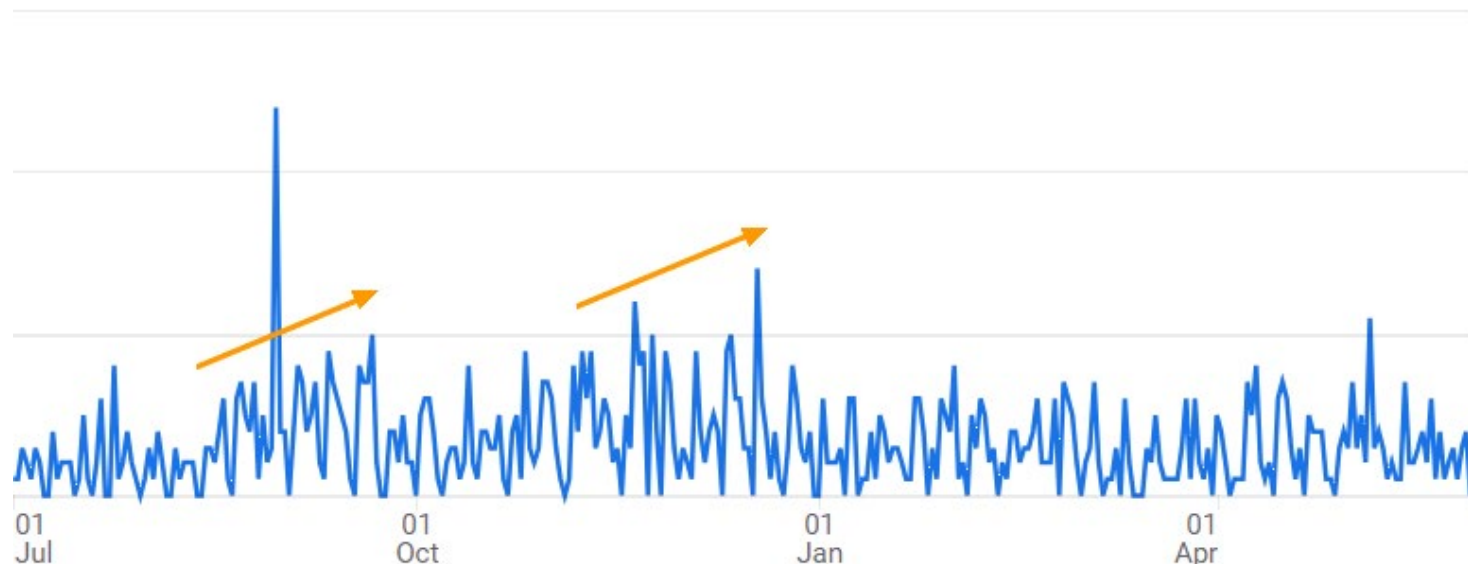**Institution:** MoF
Ministry of Finance of Armenia

Country: Armenia

Users ⑦
226

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$0.0 ›

COUNTRY	USERS
United States	70
Armenia	17
Ukraine	14
Netherlands	9
China	8

Новые пользователи по странам

Новая методология 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

Будущая работа (проект)

- Разговорный интерфейс для обзора и пересмотра измерений.

- Зона поддержки с доступом к часто задаваемым вопросам и опцией отправки вопросов.

- Передача задач и операций от пользователей, уже не принимающих участия в задании.

- Улучшения, поддерживаемые ИИ/БЯМ:
  - Генерирование проекта концептуальной записки с предоставлением минимальной информации.
  - Подтверждение обоснований и объяснений для оценки измерений в качестве поддержки оценщиков.
  - Предоставление первоначальных рекомендаций для показателя на основе всех его измерений и их баллов.

Мотивация

Оценки PULSE по своей сути **сложные**, требуют много времени и специализированной экспертизы в области бухучета и финансовой отчетности в госсекторе.

Поскольку необходимы значительные усилия и точность, возникают вызовы с выполнением своевременных и точных оценок.

БЯМ

Интеграция БЯМ предлагает решение по оптимизации оценок PULSE путем **автоматизации** сбора и анализа данных, повышает точность и последовательность, и снижает зависимость от специализированной экспертизы.

БЯМ

Большие языковые модели (БЯМ) – это сложные системы ИИ, способные **понимать, обрабатывать и генерировать человеческий язык**, что позволяет автоматизировать и улучшать выполнение различных задач, таких как анализ данных, генерирование отчетов и контроль качества при проведении финансовых оценок.

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

ИИ/БЯМ не заменяют.
Они **дополняют**

Эффективность в сборе данных: БЯМ могут быстро сканировать и извлекать соответствующую информацию, стандарты и практики, значительно сокращая время и усилия, необходимые человеческим членам команды.

Последовательность и точность: БЯМ обеспечивают единообразную оценку данных согласно строгим стандартам, установленным Методологией PULSE

Автоматизированная отчетность: БЯМ могут обеспечить, чтобы отчет был слаженным, интегрированным и следовал структуре Руководства PULSE, без простого соединения отдельных индивидуальных вкладов.

Обновления и пересмотры в реальном времени: БЯМ могут эффективно работать с обновлениями, обеспечивая использование самой последней информации.

https://www.pulsetool.org

ИИ/БЯМ не заменяют. Они **дополняют**

Улучшенные процессы контроля качества: БЯМ можно запрограммировать для выполнения перекрестных проверок по стандартам IPSAS и другим соответствующим эталонам. Они могут выявлять расхождения, указывать на потенциальные проблемы и предлагать исправления.

Глубокая интеграция партнерских обзоров: БЯМ могут отслеживать изменения, генерировать таблицы комментариев и ответов и обеспечивать систематический анализ обратной связи.

Генерирование идей: БЯМ могут предлагать сложные идеи путем анализа закономерностей внутри данных. Это может помочь определить области для улучшения, которые могли быть неочевидны во время анализа вручную.

Планирование сценариев и прогнозирование: БЯМ могут помогать в создании различных сценариев на основе текущих данных, оказывая поддержку правительствам в планировании на будущие требования к финансированию и в более эффективном управлении бюджетными рисками.

ИИ/БЯМ не заменяют. Они **дополняют**

Обучение и развитие потенциала: БЯМ могут служить как обучающие инструменты для команды оценки, предоставляя объяснения на месте и контекст для сложных стандартов и методологий.

Сокращение графиков: Благодаря автоматизации многих затратных по времени задач, БЯМ могут значительно сокращать процесс оценки, чтобы обеспечить выполнение шестимесячного графика, рекомендованного PULSE.

Использование глобальных знаний: БЯМ могут получать доступ и анализировать большой массив тематических исследований и лучших практик со всего мира, предлагая ценные идеи и примеры, которые можно применить к местному контексту.
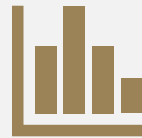
Практические примеры

Генерирование Концептуальной записки

Подтверждение обоснования для конкретного измерения

Предварительный анализ показателей и рекомендации

Минимальная информация

БЯМ

Проект Концептуальной записки

Подсказка

Генерирование Концептуальной записки - Подсказка

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.

Генерирование Концептуальной записки – Результат

Обоснование / Объяснение для балла по измерению
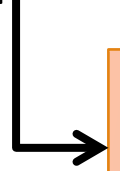
БЯМ

Оценка обоснования согласно методологии

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.

Подсказка

Подтверждение обоснования для конкретного измерения – Подсказка

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 specific instances or documentation showing that the presentation aligns with the definitions and requirements of IPSAS 28.

2. **Quantitative Data**: There is no quantitative data or specific metrics regarding the financial instruments that demonstrate the adherence to the standards, such as the number of instruments reviewed, types of instruments, and more.

- **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.

Подтверждение обоснования для конкретного измерения — Результат

Обоснования баллов во всех измерениях показателя

БЯМ

Анализ и рекомендации для показателя

Подсказка

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Предварительный анализ показателей и рекомендации – Подсказка

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.

Предварительный анализ показателей и рекомендации — Результат

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Спасибо