

Public Sector Accounting Assessment

PULSE

SUSTAV IT PODRŠKE ZA PROGRAM RAČUNOVODSTVA I FINANCIJSKOG
IZVJEŠTAVANJA U JAVOM SEKTORU (PULSAR)

PODRŠKA INTELIGENTNOM PROŠIRENJU

Završeni piloti i statistika

Institution: MFU
Ministry of Finance of Ukraine

Country: Ukraine

Institution: MoF
Ministry of Finance of Armenia

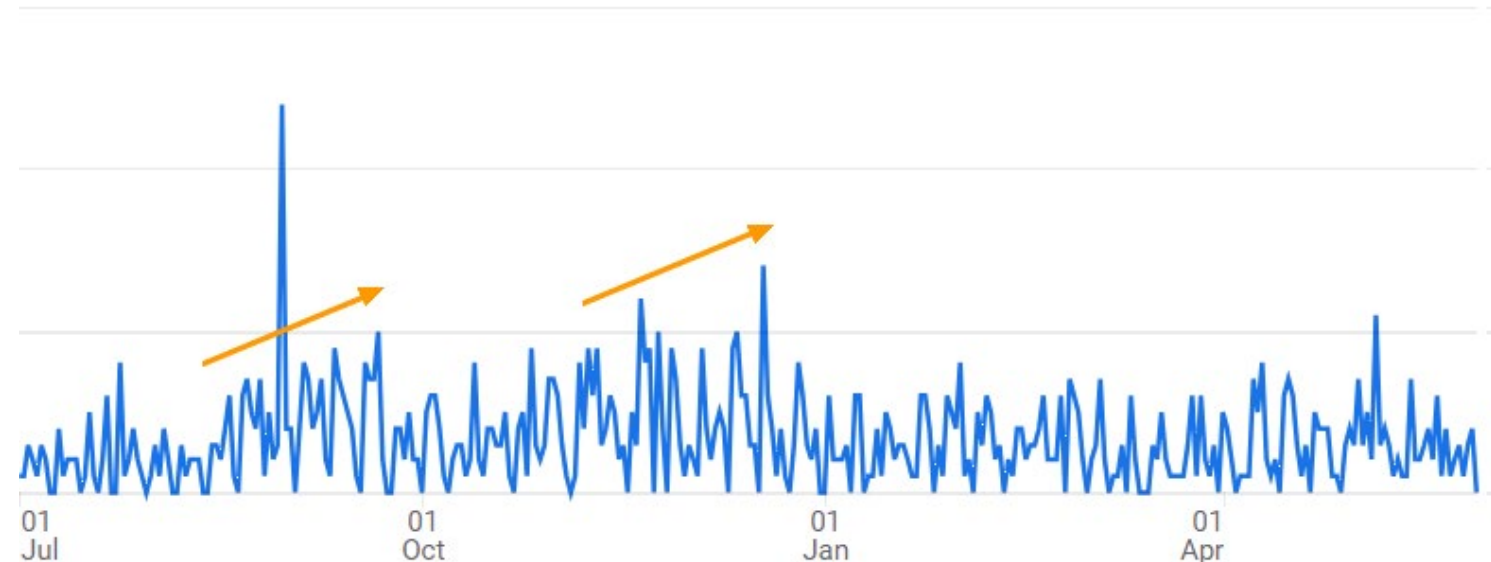
Country: Armenia

Users ?
226

New users ?
209

Average engagement time ?
34m 55s

Total revenue
\$0.0 >



































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

Novi korisnici po zemljama

Nova metodologija 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

Aktivnosti koje slijede (nacrt)

- Konverzacijsko sučelje za pregled i revidiranje dimenzija.
- Rubrika za podršku s pristupom najčešće postavljanim pitanjima i odgovorima s mogućnošću slanja pitanja.
- Preraspodjela zadataka i operacija od korisnika koji više ne sudjeluju u ocjenjivanju.

- Poboljšanja uz podršku umjetne inteligencije i velikih jezičnih modela (engl. AI/LLM):
 - Izrada nacrtu prijedloga sažetka s minimalnim informacijama.
 - Provjera obrazloženja i objašnjenja za ocjenjivanje dimenzija kao podrška ocjenjivačima.
 - Pružanje inicijalnih preporuka po indikatoru na temelju svih njegovih dimenzija i ocjena.

Motivacija

Ocjene prema PULSE metodologiji po svojoj su prirodi **kompleksne**, vremenski intenzivne i zahtijevaju specijalizirano stručno znanje o računovodstvu i financijskom izvještavanju u javnom sektoru.

Značajan trud i preciznost, te izazovi u postizanju pravovremenog i točnog ocjenjivanja.





LLM-ovi

Integracija LLM-ova nudi rješenje za pojednostavnjenje ocjenjivanja prema PULSE metodologiji **automatizacijom** prikupljanja i analize podataka, povećanjem točnosti i dosljednosti, te smanjenjem oslanjanja na specijalizirano stručno znanje.



LLM-ovi

Veliki jezični modeli (LLM-ovi) napredni su sustavi umjetne inteligencije (AI) koji mogu **razumjeti, obrađivati i generirati ljudski jezik**, čime se mogu automatizirati i poboljšati različiti zadaci kao što su analiza podataka, izrada izvještaja i osiguranje kvalitete u ocjenjivanju financija.

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



AI/LLM-ovi nisu zamjena. Oni su dopuna.

Efikasnost u prikupljanju podataka: LLM-ovi mogu brzo skenirati i izdvojiti relevantne financijske informacije, standarde i prakse, čime se značajno skraćuje vrijeme i smanjuje trud koji moraju uložiti članovi ljudskog tima.

Dosljednost i točnost: LLM-ovi osiguravaju ujednačeno ocjenjivanje podataka u skladu sa strogim standardima propisanim PULSE okvirom.

Automatizirano izvještavanje: LLM-ovi mogu osigurati dosljednost i integritet izvještaja, po strukturi iz PULSE priručnika, da se ne prikupljaju samo zasebni pojedinačni prilozi.

Ažuriranja i izmjene u stvarnom vremenu: LLM-ovi mogu efikasno upravljati izmjenama, i pri tome uvijek osigurati korištenje najnovijih informacija.



AI/LLM-ovi nisu zamjena. Oni su **dopuna**.

Poboljšani postupci osiguranja kvalitete: LLM-ovi se mogu programirati za unakrsnu provjeru podataka u skladu s IPSAS standardima i drugim mjerodavnim referentnim mjerilima. Mogu prepoznati nepodudarnosti, upozoriti na moguće probleme i predložiti ispravke.

Temeljita integracija komentara: LLM-ovi mogu pratiti izmjene, generirati matrice komentara i odgovora te osigurati sustavno rješavanje povratnih informacija.

Generiranje uvida: LLM-ovi mogu pružiti napredne uvide analizom trendova i obrazaca unutar podataka. To može pomoći u utvrđivanju područja za poboljšanje koja možda neće biti odmah vidljiva u provedbi analize bez računala.

Planiranje i predviđanje scenarija: LLM-ovi mogu pomoći u izradi različitih scenarija na temelju postojećih podataka, i tako vladama pomoći u učinkovitijem planiranju budućih zahtjeva za financiranje i u upravljanju fiskalnim rizicima.



AI/LLM-ovi nisu zamjena. Oni su **dopuna**.

Osposobljavanje i izgradnja kapaciteta: LLM-ovi mogu poslužiti kao alat za osposobljavanje ocjenjivačkog tima, te pružiti objašnjenja i kontekst za kompleksne standarde i metodologije na licu mjesta.

Skraćeni vremenski okviri: Automatizacijom mnogih dugotrajnih zadataka, LLM-ovi mogu značajno skratiti proces ocjenjivanja, pri čemu se pridržavaju vremenskog okvira od šest mjeseci koji se preporučuje u PULSE okviru.

Iskorištavanje globalnog znanja: LLM-ovi mogu pristupiti i analizirati širok raspon studija slučajeva i najboljih praksi iz cijelog svijeta, te pružiti dragocjene uvide i referentna mjerila koja se mogu primijeniti na lokalni kontekst.

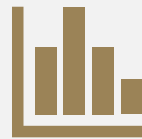
Praktični primjeri



Izrada nacrtu prijedloga sažetka



Provjera obrazloženja za određenu dimenziju



Preliminarna analiza, preporuke i nacrt izvještaja

Minimalne
informacije

LLM

Nacrt
prijedloga
sažetka

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](#).

Funkcija „prompt“

Izrada nacрта
prijedloga
sažetka –
funkcija
„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.

Izrada nacрта
prijedloga
sažetka –
rezultat

Obrazloženje /
objašnjenje za
ocjenu dimenzije

LLM

Procjena
obrazloženja
prema
metodologiji

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.

Funkcija „prompt“

Provjera
obrazloženja za
određenu
dimenziju –
funkcija „prompt“

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 meets 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 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.

Provjera
obrazloženja za
određenu
dimenziju –
rezultat

Obrazložena ocjena
u svim dimenzijama
indikatora

LLM

Analiza i preporuke
po indikatorima

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Funkcija „prompt“

Preliminarna
analiza, preporuke i
nacrt izvještaja –
funkcija „prompt“

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.

Preliminarna
analiza, preporuke i
nacrt izvještaja –
rezultat

”

Hvala vam
