

Public Sector Accounting Assessment (PULSE) in Georgia

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Public Sector Accounting and Reporting Program

PULSAR Program is co-funded by:

 Federal Ministry
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Swiss Confederation

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

PULSE assessment in Georgia



- ✓ It was decided to conduct the PULSE assessment.– in order to assess the quality and effectiveness of public sector accounting and reporting framework and practices in Georgia;
 - **Conceptual framework** – public sector accounting and reporting methodology;
 - **actual implementation of IPSAS** in the public sector.

- ✓ The assessment was carried out for **national and subnational governments** (7 public sector organizations)

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
- Bagdati Municipality

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)

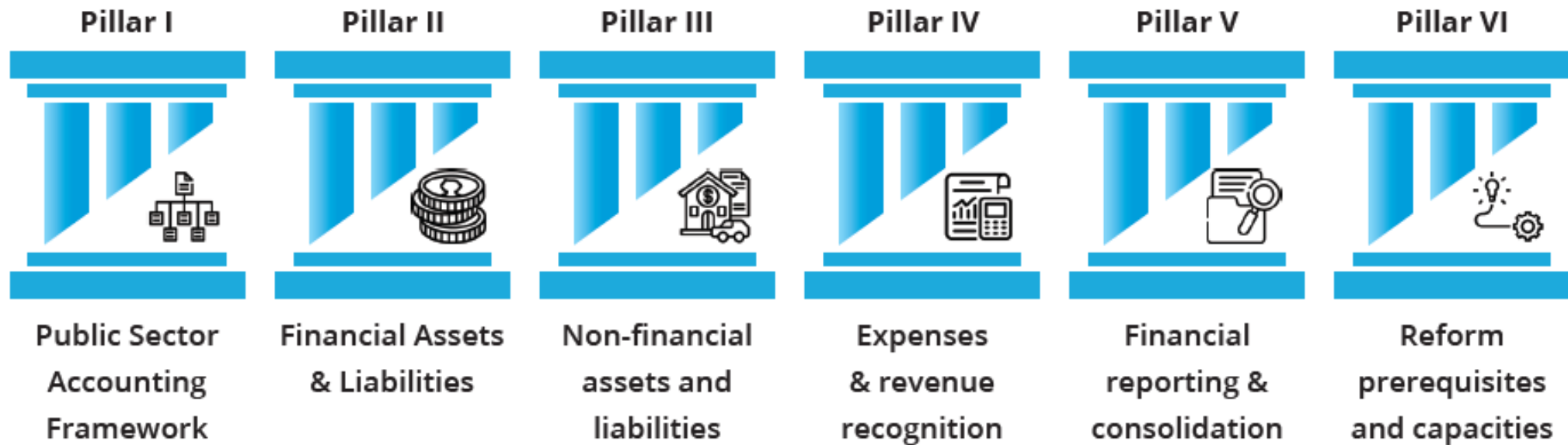
Facilitate
Transparency
and

Increase
Stakeholder
engagement in
PSA reform

PULSE Structure



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



PULSE Methodology Framework



✓ 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

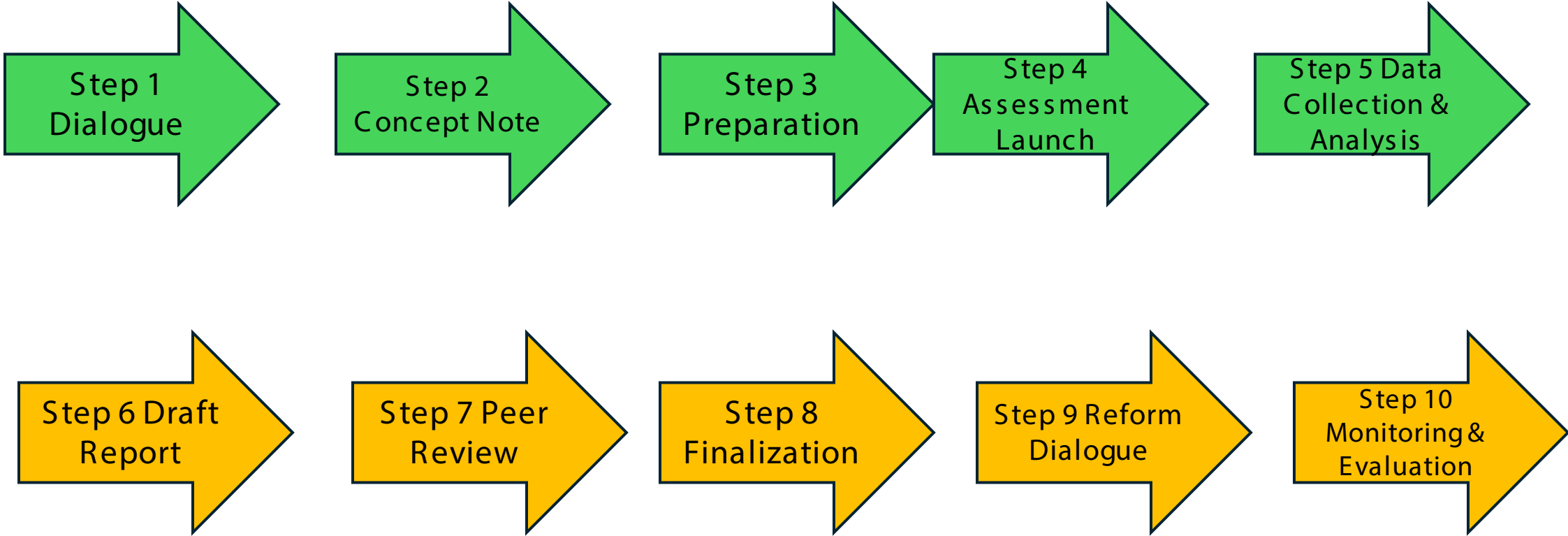
Assessment Team Leader

Oversight Team Leader

External Validation Team

PULSAR Team

PULSE Assessment progress in Georgia



Data Collection



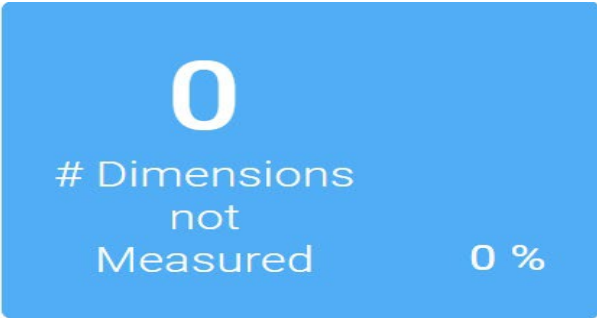
✓ Sources of Data

- Financial statements
- Budget reports
- Approved accounting policies/internal rules
- Interviews

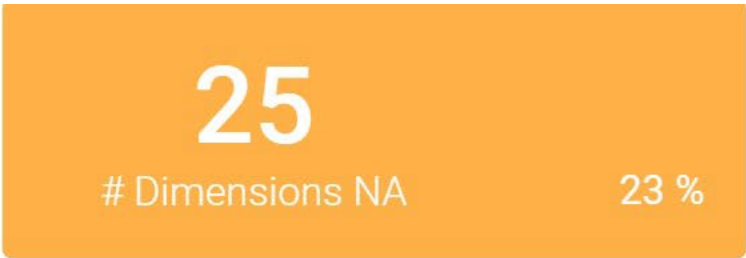
✓ Methods Used

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

PULSE Self-assessment Scores



PULSE Self-assessment Scores



Conceptual Score



Actual Implementation Score


Thank you!



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