

Instrumenti i vlerësimit të ndërhyrjeve në kuadër të COVID-19: Arsyetimi dhe e ardhmja


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Përgjigja ndaj COVID-19



2

Punë virtuale



Orientime dhe mbështetje



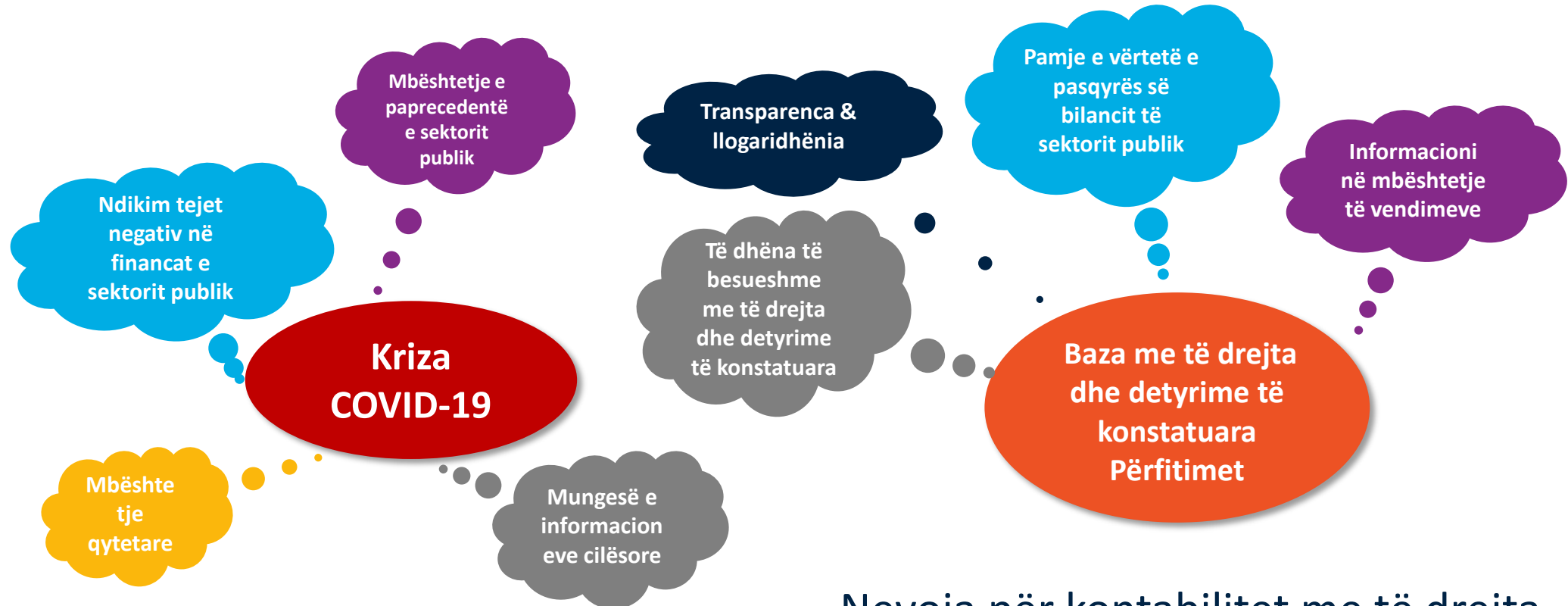
Më shumë kohë...



Arsyetimi për bazën me të drejta dhe detyrime të konstatuara



3



Nevoja për kontabilitet me të drejta dhe detyrime të konstatuara – më e madhe se kurrë ...

Instrumenti i vlerësimit të ndërhyrjeve në kuadër të COVID-19



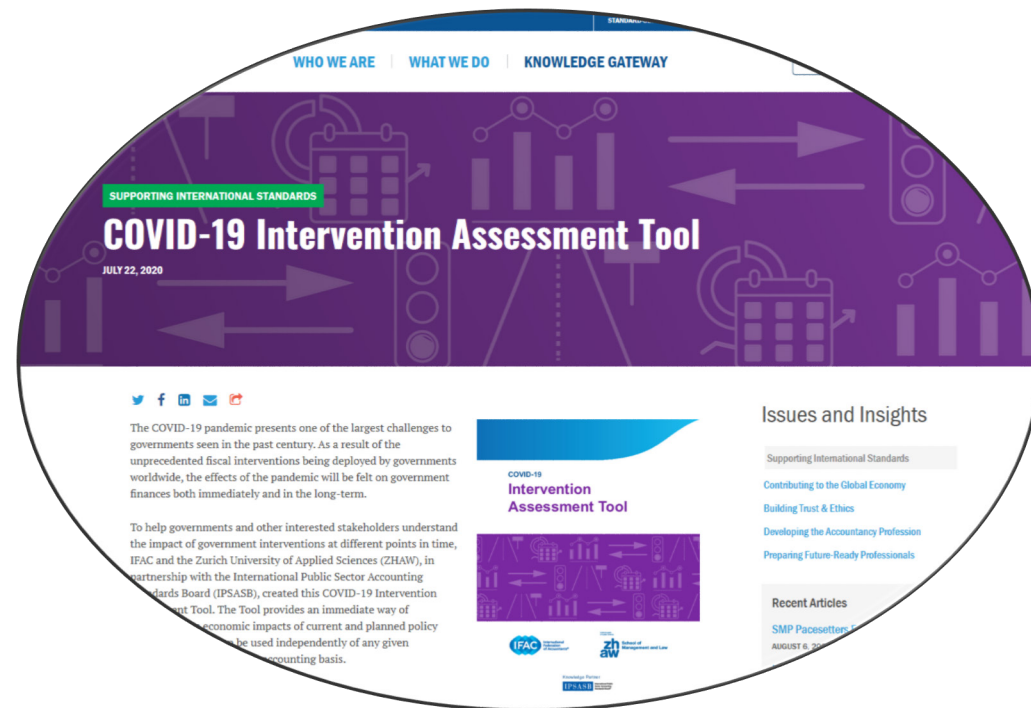
4

Goditje e ndjeshme ekonomike nga pandemia

Ndërhyrjet shtetërore do të kenë një ndikim afatgjatë

Instrumenti i ndihmon qeveritë të kuptojnë ndikimin e ndërhyrjeve

Rëndësia e pasqyrës së bilancit të sektorit publik



Instrumenti i vlerësimit të ndërhyrjeve në kuadër të COVID-19 – funksionet dhe përfitimet



5

COVID-19
**Intervention
Assessment Tool**

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COVID-19 Interventions:
**Impact Assessment
and the
Pathway to Accrual**

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Ndikimi me të drejta dhe detyrime të konstatuara i ndërhyrjeve shtetërore – funksionet dhe përfitimet

6

Download the Tool's tables as a spreadsheet



COVID-19 Interventions: Request for worksheets

Thank you for your interest in the COVID-19 Interventions Assessment Tool developed by the International Federation of Accountants and the Zurich University of Applied Sciences School of Management and Law with the International Public Sector Accounting Standards Board as Knowledge Partner.

The Tool provides a process to evaluate the financial impact of current and planned policy initiatives and can be used independently of where a jurisdiction is on the path to accrual accounting. To help government entities evaluate the accrual impact of their interventions, they should follow the assessment process discussed in the [COVID-19 Interventions Assessment Tool](#), which should be read with the [COVID-19 Interventions: Impact Assessment and the Pathway to Accrual](#). Additional information can be accessed on the [IFAC website](#).

Please complete the form to receive the Excel worksheet version of the table in the COVID-19 Interventions Assessment Tool. The Excel worksheet should be used alongside the publication.

Providing your personal information serves an important business need by better enabling IFAC to engage with and serve you in relation to public financial management and public sector financial reporting. We respect your trust and protect your privacy: your personal information will never be sold, made public or shared outside IFAC. We will not keep your personal information for any longer than is necessary in light of the reasons for which it was first collected. For more information, or if you have any questions or change your mind, please see [IFAC's privacy policy](#).

Ps.: Are you interested in the status of the global adoption of the International Public Sector Accounting Standards? Visit the [International Public Sector Financial Accountability Index](#) page on the IFAC website for more information. An updated report will be available later in 2020.

1. First name *

Full Accrual Basis		STEP 2: Assess the Immediate Accrual Impact of Government Interventions—Initial recognition							
Transaction	Transaction details	Balance Sheet					Performance Statement		Disclosure
		assets		liabilities		net equity	revenue	expenses	
		cash	non-cash	debt ¹	non-debt				
<i>Social Benefit payments</i>	Compensation for loss of income / payment out of part-time compensation scheme	↓		(↑)				↑	Characteristics of social benefit schemes, external factors, changes to the scheme
<i>Acquisition of PPE</i>	Acquisition of lab equipment	↓	↑	(↑)		=			Include in asset register: type, quantity, price, date of purchase; start depreciation
<i>Guarantees</i>	Recording of contingent liabilities (guarantees have a likelihood of less than 50% of being called)				(=)	(↓)			Details on how and when guarantees are called; Details and evaluation of contingent liabilities
<i>Financial guarantees</i>	Recording of a financial guarantee granted for a fee payable by the beneficiary	↓				↑			Details on guarantee conditions and depreciation
<i>Tax deferrals</i>	Prolongation of payment date	=	=			=			Note: beneficiaries, conditions, etc.
<i>Loans</i>	Issuance of (government-backed) loans	↓	↑	(↑)		=			Note: conditions, amount(s); Account for provisions & contingent liabilities
<i>Equity injections</i>	Acquisition of company shares as compensation for equity injection	↓	↑	(↑)		=			Note: amounts, control/consolidation, date
<i>Transfers</i>	Financial transfers to sub-national entities as form of budget support or performance obligation	↓		(↑)		=			Note: performance obligation of receiving entity (if applicable)
<i>"Any other transactions relevant for your jurisdiction"</i>	"transaction details"								
¹ Debt increases only, if cash is insufficient for the transaction; see table below "means of financing"									

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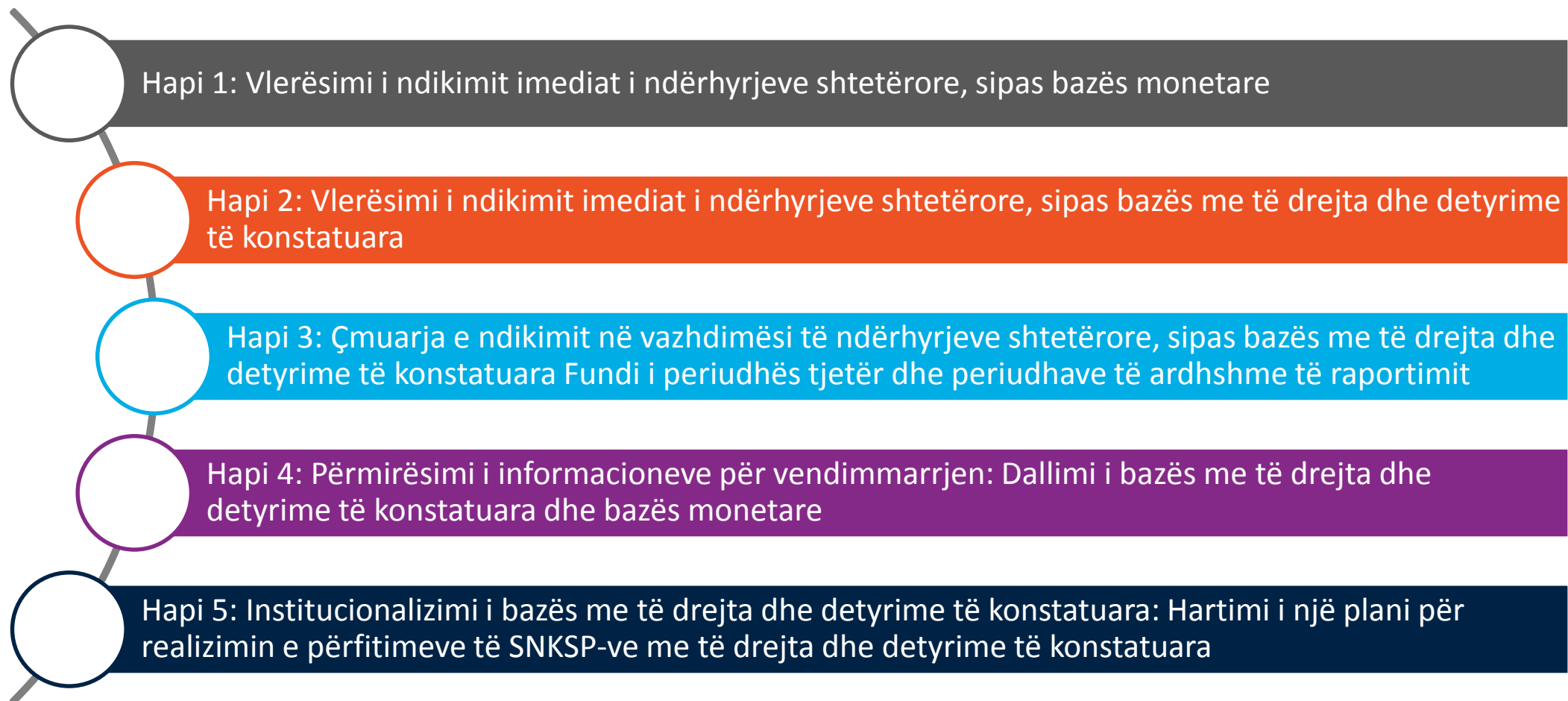
COVID-19 INTERVENTION ASSESSMENT TOOL

This worksheet is an Excel version of the tables in the Tool and should be used in conjunction with the complete publication.

Proces vlerësimi me pesë hapa



7



E ardhmja – Institucionalizimi i bazës me të drejta dhe detyrime të konstatuara



Step 5 Institutionalize Accrual: Develop a Plan to Realize the Benefits of Accrual IPSAS

When the cash and accrual impact of COVID-19 interventions have been captured immediately (steps 1 and 2), their ongoing and longer-term impacts have been considered (step 3), and they are efficiently and effectively managed (step 4), governments should develop a plan to realize the full benefits of accrual accounting. As set out in the COVID-19 Interventions: Impact Assessment and the Pathway to Accrual document, there are many pathways to accrual. Governments should consider their readiness to adopt and implement IPSAS. Each government's plan will be unique to its needs. It is important to consider realistic timeframes and develop an implementation plan that works for all parties involved, including users of the information.

COVID-19 Intervention Assessment Tool 7

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Kontaktet



9



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