

PULSAR

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State Secretariat for Economic Affairs SECO

PULSAR Community of Practice

Consolidation experiences in FOCAL countries

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FOCAL President 2022-2023
Public Accounting General Director in

December 2022
Peru

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1. What is FOCAL?

2. IPSAS implementation status in FOCAL countries

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What is FOCAL?

- The Forum of Government Accounting of Latin America - FOCAL was created in 2014 in Santiago, Chile.
- Its key objective is "To be a place for analysis, study, reflection and exchange of experiences, knowledge and good practices, for the development of accounting models of a professional and technical nature."
- For the period 2022-2023, the Executive Committee is formed by the countries of Peru (Chair), Mexico and Ecuador (former Chairs).
- In total there are 18 member countries. The last to join was Venezuela.
- It has the ongoing support of the IDB as an sponsor, and also of the WB, IMF, IPSASB and other donors.

Website: <https://www.focal.red/>



Noticias



Página oficial FOCAL

Youtube:

<https://www.youtube.com/channel/UCMSMamhHkBTGOA9fvbLgGSQ>

Annual meeting: VIII FOCAL Mexico

- VIII annual FOCAL conference took place in Mexico City, from October 5 to 7.
- All the member countries participated, as well as representatives of the IDB, WB, IMF, IPSASB, University of Zurich and Ministry of Finance of Mexico
- The main topics discussed were the following:
 - Country experience in the implementation of IPSAS (Uruguay, Ecuador, Guatemala, Panama, Mexico and Peru)
 - Digital transformation in the Public Sector and Gov-Tech Maturity Index
 - Status of information systems for public financial management
 - IPSAS for the municipal sector (Chile)
 - Sustainability reports and preliminary results of the Study in Latin America
 - Linking the SDGs with budget programs (Paraguay)
 - Financial instruments

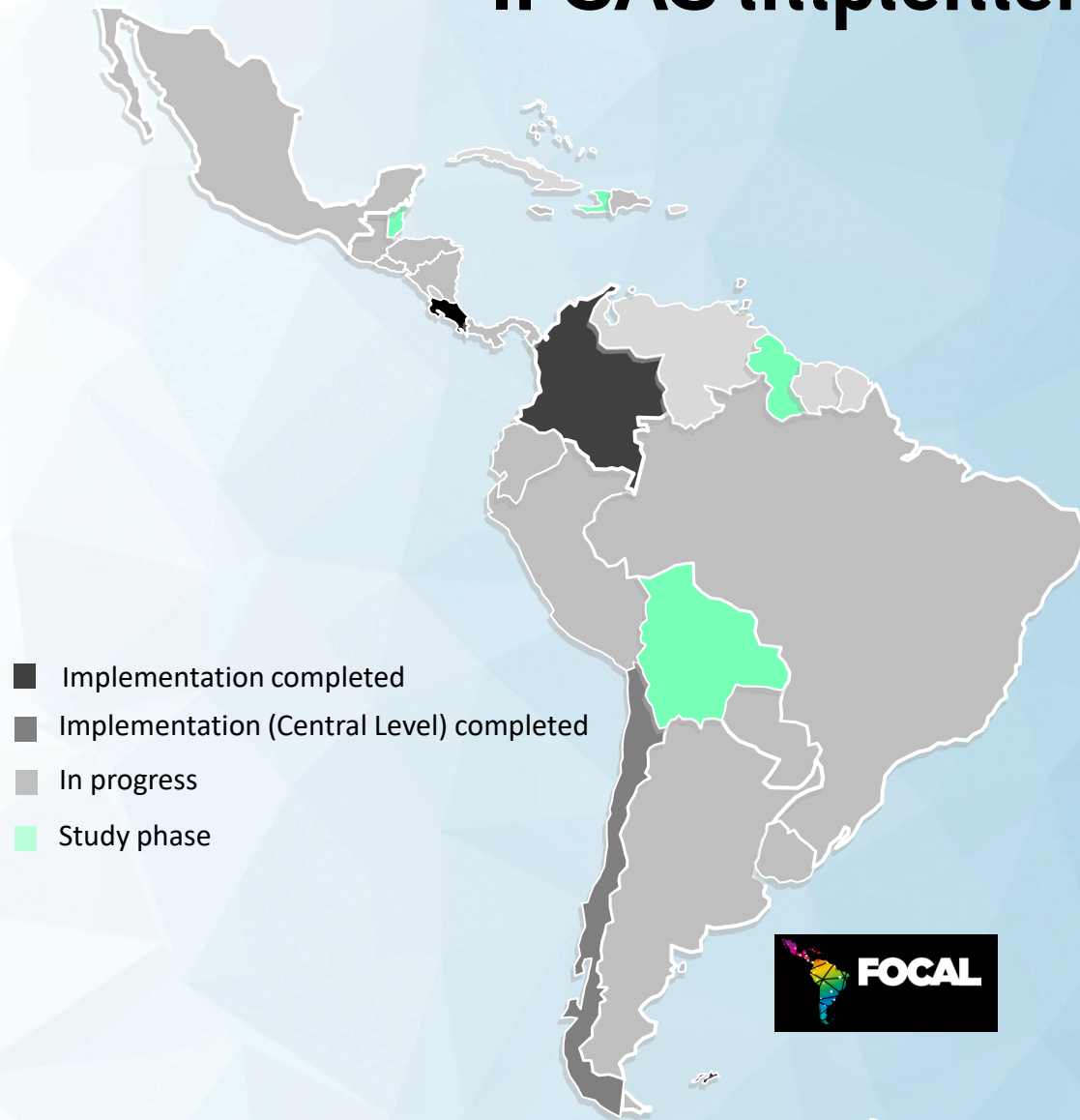


VIII FOCAL

Foro de Contadurías Gubernamentales
de América Latina

5, 6 y 7 de octubre de 2022 | **MÉXICO**

IPSAS implementation status in Latin America



- The implementation of IPSAS are going forward in most of the FOCAL countries.
- Colombia and Chile (Central Level) finished the implementation.
- FOCAL support the implementation process in the region as a whole.

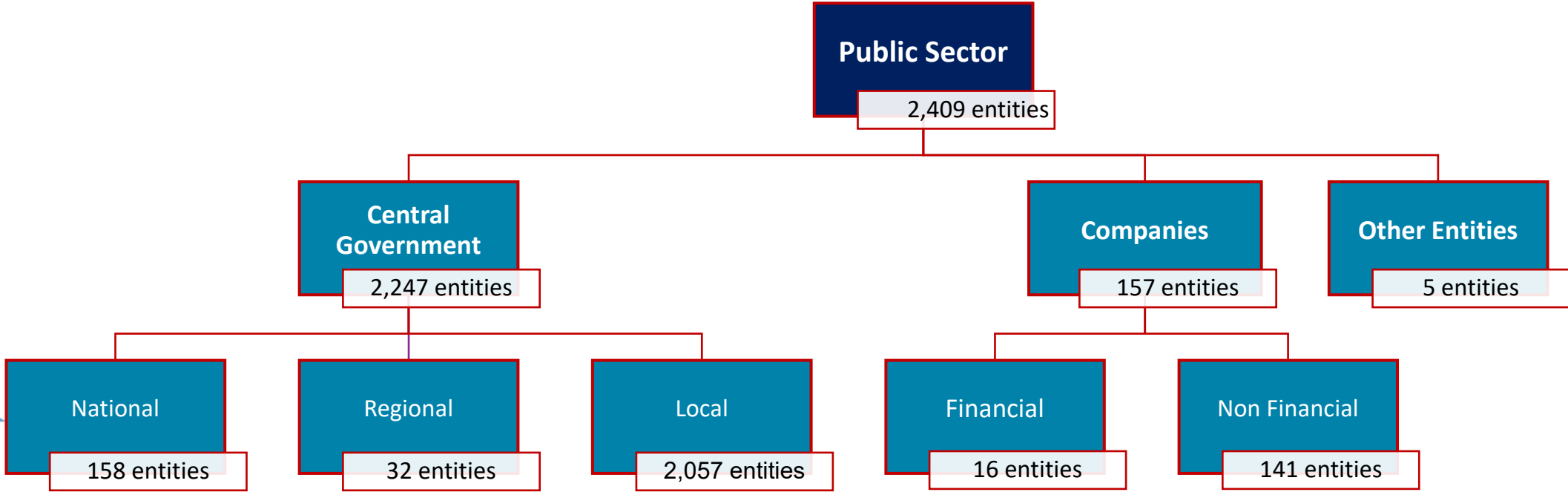
Consolidation experiences

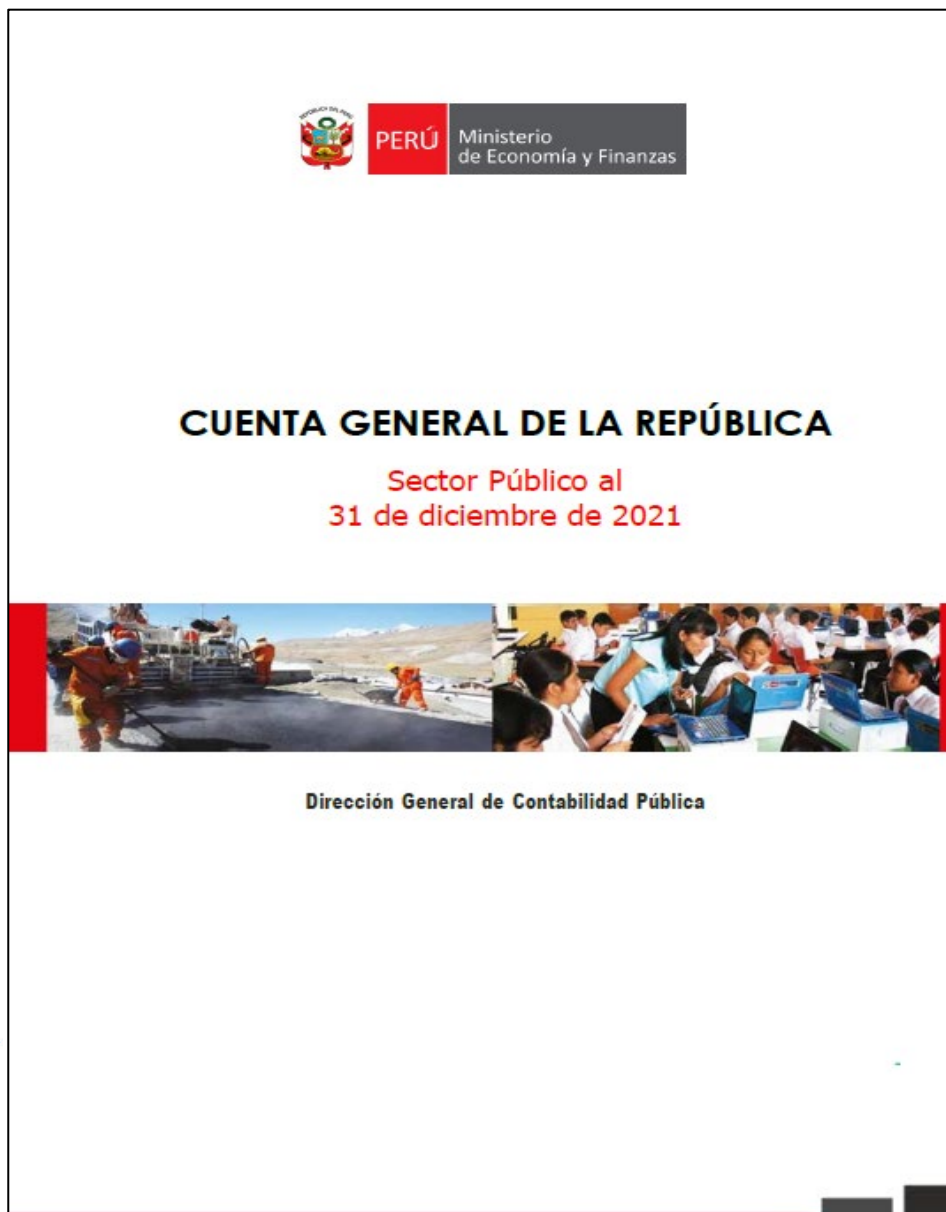


Countries	Consolidated	Include	Submission Deadline
Argentina	No	Central	June 30
Bolivia	No	N/A	March 31
Brasil	Yes	Central, Federal, Reg. and Local	April 2
Chile	Yes	Central, Regional, Local and PC	April 30
Colombia	Yes	Central, Regional, Local and PC	June 30
Costa Rica	Yes	Central, Regional, Local and PC	March 1
Ecuador	Yes	Central, Regional, Local and PC	June 30
El Salvador	Yes	Central and PC	March 31
Guatemala	Yes	Central and PC	March 31
Honduras	Yes	Central, Regional, Local and PC	April 30
Mexico	Yes	Central, Regional, Local and PC	April 30
Nicaragua	No	Central	April 30
Panama	Yes	Central	March 31
Paraguay	Yes	Central, Regional, Local and PC	April 30
Peru	Yes	Central, Regional, Local and PC	May 31
Rep. Dominicana	Yes	Central, Regional, Local and PC	March 1
Uruguay	No	N/A	June 30
Venezuela	Yes	Central	June 30

Consolidation experience: Peru

- The General Account of the Republic is prepared in accordance with article 81° of the Political Constitution of Peru on annual basis, which requires that said document, accompanied by the audit report of the Supreme Audit Institution, to be sent to the Congress for its approval.
- It is prepared by the General Direction of Public Accounting (GDPA) – Minister of Finance, and contains the information and analysis of the financial, budgetary, economic, results achievement and indicators of financial and budgetary management, of all the entities of the Public Sector, without exception, during a fiscal year.





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Main information content in General Account

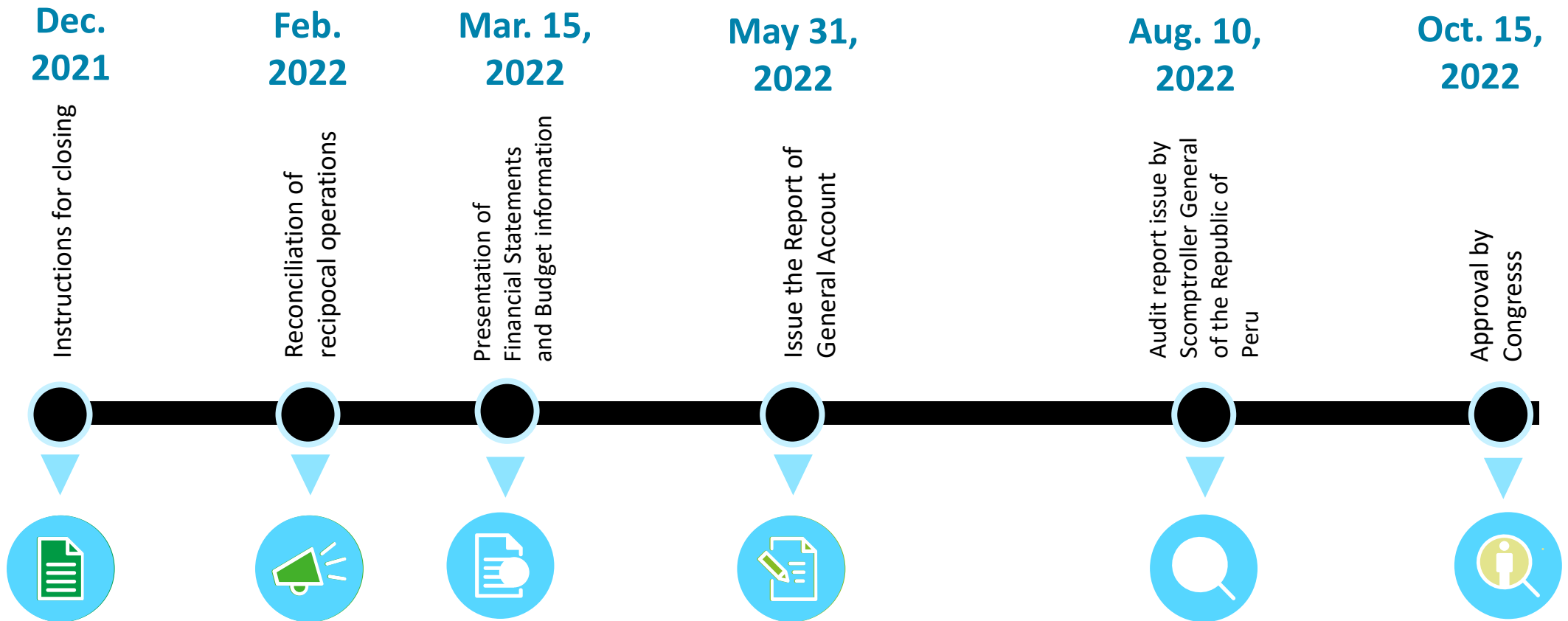
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- Consolidated financial statements and explanatory notes
- Consolidated Budget information (approved and execution Budget) and explanatory notes
- Information of Budget programs
- Information of Investment execution
- Information of social programs
- Treasury statement
- Debt statement
- Economic aspects
- Follow up on Audit recommendations
- Summary of main financial and Budget information for all consolidated entities



The consolidated financial statements are prepared based on all the entities reports, information received by other general directions and Statistics by Central Bank, basically.

Process of General Account: Peru



- The entities report its financial and budget information using SIAF Web
- The consolidations is support by ad-hoc software SICON (made inhouse)
- FY 2021 were eliminated S/203,768 million (US\$52,927 million) that represents more than 18,000 reciprocal operations. Reference: Total consolidated assets S/1,126,041 million (US\$292,478 million).

Thank you!

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<https://www.mef.gob.pe>