



PULSAR Community of Practice

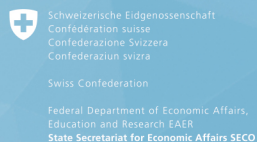
# PULSAR

## Work program and next steps

THE PULSAR PROGRAM IS MANAGED BY



THE PULSAR PROGRAM IS CO-FUNDED BY



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# Consolidated List of Topics

#	Topic	Format
1	<b>Legislation and regulation of PSA:</b> good practices	
2	Similarities and differences between <b>GFSM and IPSAS</b> , including training and updates on IPSAS/GFS2014	KP2/W3
3	<b>PSA benchmarking</b> amongst PULSAR countries	KP6/SIT14
4	<b>IPSAS implementation sequencing</b> (horizontal vs. vertical)	KP1/W2
5	PSA reforms approaches and practices in <b>subnational governments</b>	
6	<b>Institutional arrangements</b> for the accounting function, e.g. outsourced, co-sourced, centralized, shared services, etc.	
7	Accrual accounting: <b>impact on budget reporting</b> , including templates	
8	<b>Accrual budgeting:</b> advantages and disadvantages	SIT1
9	How to develop <b>financial and budget literacy</b> programs	SIT2
10	Information systems: <b>integration of PSA into IFMIS</b>	W5
11	<b>Unified Chart of Accounts</b> for financial, budgeting, and fiscal reporting	KP3/W4
12	<b>Consolidation</b> at different levels of government	KP8/SIT4/W6
13	Identification, classification, measurement of <b>fixed assets</b>	KP4/W5/SIT8
14	<b>Revenue recognition</b> from exchange and non-exchange transactions	
15	The role of <b>internal and external auditors</b> to support PSA reforms	
16	The implications of <b>Sustainability Reporting</b> on PSA	SIT9
17	<b>Accounting for SOE</b>	
18	<b>The role of SAI</b> in implementación of PSA reforms	



# Work program ideas 2023 (FinCoP)

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1. 7<sup>th</sup> workshop
2. Knowledge products
3. PULSE pilot: countries nominations
4. Confirmation of FinCoP country representatives
5. Renovation of the FinCoP core team



# Priority topic voting

## Knowledge products

1. IFMIS and PSA
2. Revenue accounting
3. Provisions and Contingent Liabilities
4. Private Public Partnerships
5. Sustainability Reporting

## Next workshop topics

1. Legislation and regulation of PSA
2. PSA reforms and practices in subnational governments
3. Institutional arrangements for the accounting function
4. Accrual accounting: impact on budget reporting
5. Accrual budgeting: advantages and disadvantages
6. Revenue recognition from exchange and non-exchange transactions
7. The role of internal auditors in implementation of PSA reforms
8. The role of SAI in implementation of PSA reforms
9. Accounting for Provisions and Contingent Liabilities (IPSAS 19)
10. Accounting treatment for PPPs (IPSAS 32)
11. The link between Public Investment Management (PIM) and PSA
12. Analysis and interpretation of financial statements
13. Reconciliation between budget and financial information
14. The implications of Sustainability Reporting on PSA
15. Accounting for SOE



# Next workshop

5

1. Dates/frequency
2. Venue: Vienna or other PULSAR country
3. Topics
4. Format/Duration



# Work Program ideas for 2023 (EduCoP)

6

» Conducting events:

- » Webinars
- » F2F events

» Written Guidance

» Simple example of learning outcomes

» Case studies

# Topics for next EduCoP events

- Continuous support of IESs implementation:
  - Aligning of curricula/exams/training programs etc. with updated IES
  - Updating training programs to implement requirements relating to ICT and professional skepticism
  - Case studies/good practice/ experience sharing
- Conducting events (including joint with FinCoP) on selected topics:
  - a. Accrual accounting: impact on budget reporting
  - b. Accrual budgeting: advantages and disadvantages
  - c. Revenue recognition from exchange and non-exchange transactions
  - d. Accounting treatment for PPPs (IPSAS 32)
  - e. The link between Public Investment Management (PIM) and PSA
  - f. Analysis and interpretation of financial statements
  - g. Reconciliation between budget and financial information
  - h. The implications of Sustainability Reporting on PSA



# Guidance/Knowledge products

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- » 1. PSA education models
- » 2. Sample curricula
- » 3. Integration of ICT and professional skepticism – related issues into PSA education programs.
- » 4. sustainability reporting issues into PSA education programs
- » 5. other ideas (let`s discuss)?



**Thank you!**