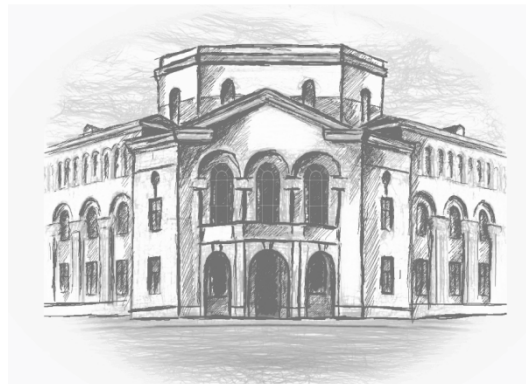




# THE CURRENT STATUS OF PULSE ASSESSMENT IN ARMENIA

NOVEMBER, 2023



# PULSE ASSESSMENT PURPOSE

- to support the Government of Armenia in the development of efficient and effective accounting system
- to evaluate the quality of the PSA system
- to monitor the progress and level of the conceptual and actual implementation of accrual accounting standards for the public sector and compliance of APSAS with IPSASs



# ASSESSMENT SCOPE AND METHODOLOGY

- The assessment is conducted in accordance with the PULSE 2021 Framework methodology.
- The assessment covers 6 components:
  - legislative regulation of the PSA,
  - financial and non-financial assets;
  - financial and non-financial liabilities;
  - expenses and income;
  - financial reporting preparation systems;
  - dynamics of reforming the PSA system.



# COVERAGE

	<b>Public sector entities included in the PULSE assessment</b>
1.	The Office of the President of the Republic of Armenia
2.	National Assembly Staff of the Republic of Armenia
3.	Audit Chamber of the Republic of Armenia
4.	Ministry of Finance of the Republic of Armenia
5.	Urban Development Committee of the Republic of Armenia
6.	State Supervision Service of the Republic of Armenia
7.	Corruption Prevention Commission of the Republic of Armenia
8.	One State Non-Commercial Organization



# MODE OF THE ASSESSMENT

- Full self-assessment approach:
  - with involvement of experts from the key managers of national government and
  - with support from external consultants and including the external validation process.
- Ministry of Finance is the lead implementing entity.

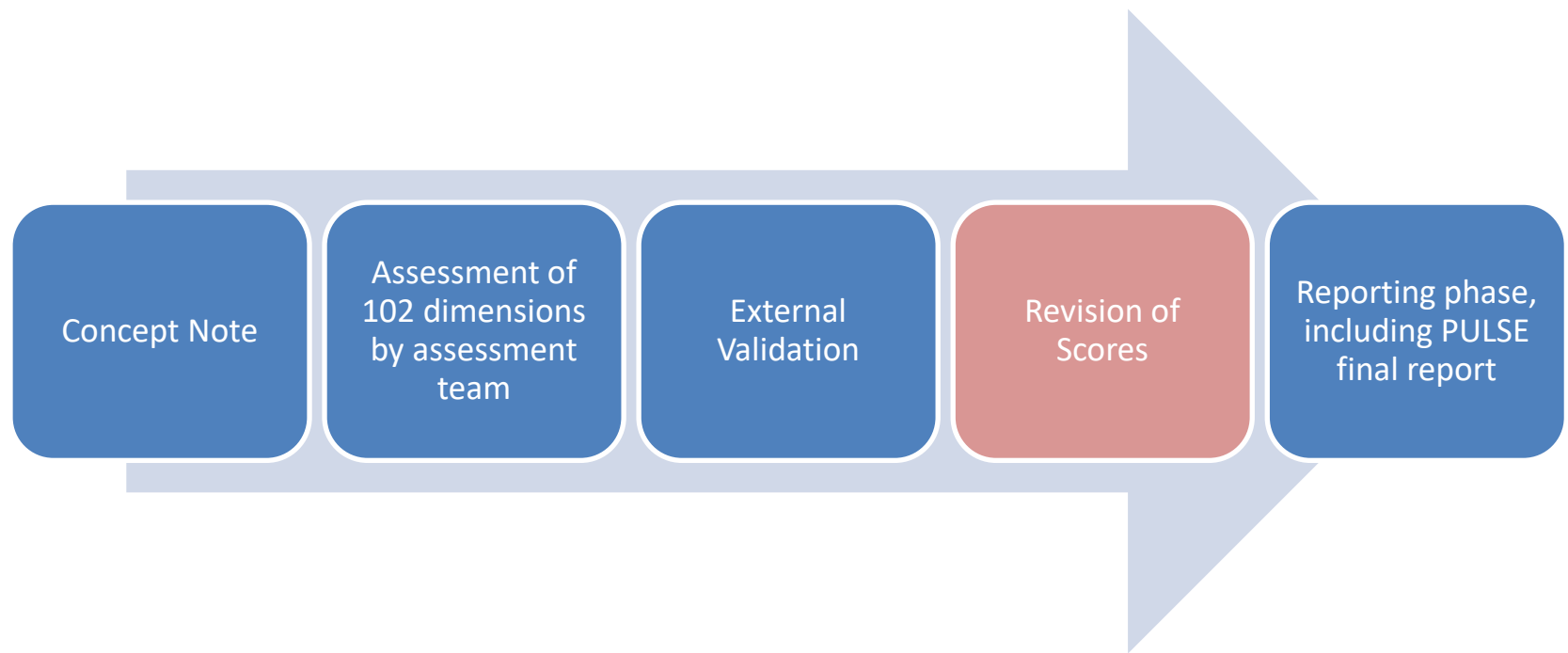


# ASSESSMENT SCHEDULE

#	Activities	Result
<b>Planning</b>		
1.	Establishment of the external validators team, which will be also acting as peer reviewers for purposes of this pilot assessment.	Team confirmation
2.	Preparation of the PULSE concept project (CN)	CN project
3.	Approval of CN	Final revision of CN
<b>Rating</b>		
4.	Conduct training on PULSE methodology	Training is delivered
5.	Data collection and interviews	All necessary data received
6.	Conduct external validation of the initial assessment data	Received review of external validators
7.	Completing the assessment process based on feedback from external validators	Finalization of the assessment taking into account the proposals of validators
<b>Reporting</b>		
8.	Preparation of the draft PULSE report	Draft PULSE report
9.	Conducting review of the draft PULSE report	Received review of external validators
10.	Update the PULSE draft report	The PULSE report was refined, taking into account the suggestions of external validators
11.	Conducting a PULSE check of the PULSE report	PULSE report verified
12.	Further update on the PULSE report	Improved the PULSE report
13.	Approval of the final PULSE report	PULSE report
14.	Discussion of the main conclusions of the report and the next steps regarding the implementation of the PSA reform	Determination of the next steps regarding the implementation of the PSA reform
15.	Dissemination of the PULSE report	The PULSE report is published



# PULSE ASSESSMENT



# LESSONS LEARNED

Assessment approaches

Methodological issues

Technical issues with system





**THANK YOU**

