PUBLIC GOVERNANCE DIRECTORATE
PUBLIC GOVERNANCE COMMITTEE

Working Party of Senior Budget Officials

18th ANNUAL MEETING OF OECD SENIOR FINANCIAL MANAGEMENT AND REPORTING OFFICIALS
PROVISIONAL ANNOTATED AGENDA

OECD Conference Centre, Paris
1-2 March 2018

The meeting will be chaired by Mr. Michel PRADA, President, Public Sector Accounting Standards Council (Conseil de normalisation des comptes publics), France.

For further information, please contact Delphine MORETTI
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# 18th Annual Meeting of OECD Senior Financial Management and Reporting Officials

## PROVISIONAL ANNOTATED AGENDA

### Thursday 1st March 2018

<table>
<thead>
<tr>
<th>Time</th>
<th>Session</th>
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<tbody>
<tr>
<td>9:30-9:45</td>
<td>Welcome by Chairman and OECD Secretariat and Delegates’ Introductions</td>
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<tr>
<td>9:45-11:30</td>
<td>Session 1 – Report on Standard-Setting Activities</td>
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<td>This session is designed for providing an update on international standards setting activities for financial reporting. Presentations will be provided on activities of the International Public Sector Accounting Standards Board (IPSASB); International Accounting Standards Board (IASB) and progress with the project on European Public Sector Accounting Standards (EUROSTAT).</td>
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<td>11:30-12:00</td>
<td>Coffee Break</td>
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<td>12:00-13:00</td>
<td>Session 2 – Countries’ Update</td>
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<td>This session is designed for Delegates to present specific financial management and reporting developments in their respective countries, allowing participants to exchange information on recent reforms and providing a useful opportunity for Delegates to keep up to date with developments.</td>
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<tr>
<td>13:00-14:30</td>
<td>Luncheon</td>
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<td>14:30-16:00</td>
<td>Session 3 – Getting Added Value out of Accruals Reforms</td>
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<td>This session will be dedicated to a study by the OECD Secretariat on experiences of ten OECD countries that have either introduced accrual accounting or accrual budgeting into their public sector from 5 to 20 years ago. The presentation will attempt to synthetize current thinking on what to expect from accrual reforms and propose recommendations on how countries should go about achieving maximum outcomes from their reforms.</td>
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<td>16:00-16:30</td>
<td>Coffee Break</td>
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<tr>
<td>16:30-18:00</td>
<td>Session 4 – Managing Contingent Liabilities &amp; Fiscal Risks</td>
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<td>This session will be dedicated to discussing fiscal risks reporting and management practices, as part of the broader work stream of the OECD Network of Senior Budget Officials on this topic. It will focus on what role treasury and public accounting directorates can have in identifying and mitigating fiscal risks and emerging good practices in this area.</td>
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<tr>
<td>18:00</td>
<td>Reception</td>
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Friday 2 March 2018

9:30-10:30  Session 5 – Managing Government Balance Sheets

1. Populating Public Sector Balance Sheet

   While most countries’ initial focus was on reporting financial assets and liabilities, more emphasis is now being placed on reporting other elements, some specific to the public sector. This session will look into the latest thinking about how governments should populate public sector balance sheets.

10:30-11:00  Coffee Break

11:00-12:30  2. Analysing and Managing Public Sector Balance Sheet

   Management of the public sector balance sheet is an important emerging trend in public sector financial management. It has two broad objectives: analysing the composition and variation of assets and liabilities to stakeholders and measuring risks, challenges and opportunities associated with assets and liabilities for government finances and policies. This session will look into experiences of two OECD countries in this area.

12:30-13:00  Session 6 – Report by the OECD and Secretariat Work Programme

   This session is designed to update participants on current and future projects by the OECD in the field of financial management and reporting. In particular, the OECD Secretariat will seek Delegates’ opinion on areas to be covered in the Network’s next survey (mid-2018).

13:00  Closing by Chair and OECD Secretariat
MEETING INFORMATION

Registration Form
All Delegates must complete the registration form and return it to the Secretariat (helene.leconte-lucas@oecd.org) ahead of the meeting.

Meeting Location
The meeting will take place at the Conference Centre at OECD Headquarters located at: 2, rue André-Pascal in the 16th arrondissement (district) of Paris. The closest metro station is “La Muette” on line 9 or “Boulaivilliers” or “Henri Martin” on line C of the RER. More information on getting to the OECD can be found at: http://www.oecd.org/site/conferencecentre/gettingtotheoecd.htm

Security and Badges
Please be advised that OECD Headquarters is a secure complex. Badges can only be issued to registered Delegates, and a passport or national identity card is required in order to receive a badge. Delegates must go to the main entrance and pass through the security checkpoint in order to pick up badges. Please allow up to 20 minutes to complete these formalities.

Wi-Fi Internet Access and Business Centre
The OECD Conference Centre features complimentary Wi-Fi Internet Access throughout its facilities. There is also a Business Centre located in the Conference Centre offering complimentary desktop computers with standard Microsoft Office software, Internet connections and printers.

Simultaneous Translation
Simultaneous translation between English and French, the OECD’s two official languages, will be available throughout the meeting.

Cocktail Reception
All Delegates are invited to a cocktail on the evening of the first day of the meeting, Thursday 1 March 2018 at 18:00.