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Organisation de Coopération et de Développement Économiques
Organisation for Economic Co-operation and Development

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English - Or. English

**PUBLIC GOVERNANCE AND TERRITORIAL DEVELOPMENT DIRECTORATE
PUBLIC GOVERNANCE COMMITTEE**

Working Party of Senior Budget Officials

ANNOTATED AGENDA AND REGISTRATION FORM

13th ANNUAL OECD PUBLIC SECTOR ACCRUALS SYMPOSIUM

**OECD Conference Centre, Paris
7-8 March 2013**

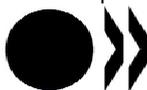
Chairman: Mr. Michel Prada, President, Public Sector Accounting Standards Council (Conseil de normalisation des comptes publics), France.

For further information, please contact Mr. Jon BLONDAL at OECD Headquarters in Paris
Telephone: +33 1 45 24 76 59 -- Email: jon.blondal@oecd.org

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13th ANNUAL OECD PUBLIC SECTOR ACCRUALS SYMPOSIUM
OECD Conference Centre, Paris, 7-8 March 2013

ANNOTATED AGENDA AND REGISTRATION FORM

Thursday, 7 March 2013

9:30-9:45 **Opening by Chairman and OECD Secretariat
Delegates' Introductions**

9:45-10:15 **Report by International Public Sector Accounting Standards Board (IPSASB)**

This session is designed to update Delegates on general developments with regard to International Public Sector Accounting Standards (IPSAS) and other projects. It will provide a progress report on the Board's on-going work on promulgating standards and guidance and discuss the Board's overall strategy and work programme.

10:15-10:45 **Report by International Accounting Standards Board (IASB)**

This session is designed to update Delegates on general developments with regard to International Financial Reporting Standards (IFRS) and their implications for the public sector.

10:45-11:00 **Overview of Accrual Accounting and Budgeting Practices – Results of the OECD Survey**

The Secretariat will present the results of an OECD survey on the use of cash and accruals in financial reporting and budgeting in individual countries.

11:00-11:30 *Coffee Break*

11:30-13:00 **Accrual Accounting and Budgeting Developments in Individual Countries – Country Presentations**

This session is designed for Delegates to make presentations on specific accrual developments in their respective countries, allowing participants to exchange information on recent reforms which are taking place and providing a useful opportunity for delegates to keep up to date with developments.

13:00-14:30 *Lunch Break*

14:30-15:00 Assessment of the Suitability of IPSAS for EU Member States

As part of the reforms to the economic and fiscal governance in the European Union, the European Council called in November 2011 for an assessment of the suitability of International Public Sector Accounting Standards (IPSAS) for EU member states.

Eurostat – the statistical office of the European Union – will present the conclusions of its assessment report during this session.

15:00-17:00 National Accounting Standard Setting – The Role of IPSAS and IFRS

This session will discuss more generally the role of IPSAS and IFRS in national public sector accounting standard setting. How do countries basing or intending to base their national accounting standards on IPSAS / IFRS deal with government activity that is not specifically addressed in those standards? What is the hierarchy of reference standards when promulgating national standards? What is the role of national budget reporting in determining accounting standards? How do countries *adapt* IPSAS /IFRS for national purposes?

The Chairman will call a coffee break during this session.

17:00-17:45 Harmonization of GFS/IPSAS Reporting

IPSASB has recently published a consultation paper on *IPSAS and Government Finance Statistics Reporting Guidelines*, which was developed in consultation with the statistical community, including the IMF and Eurostat. It aims to help reduce differences between Government Finance Statistics (GFS) reporting guidelines and International Public Sector Accounting Standards (IPSASs). It provides an overview of differences between GFS reporting guidelines and IPSASs, and identifies opportunities to reduce these differences for consideration by both the IPSASB and the statistical community. The Chair of the IPSASB Task Force that developed the Consultation Paper will highlight the main issues in that Paper and this session will then provide an opportunity for Delegates to discuss these issues.

From 17:45 *Cocktail Reception*

Friday, 8 March 2013

9:30-10:15 IPSAS Conceptual Framework

IPSASB is in the process of developing its first-ever conceptual framework. The conceptual framework establishes and makes explicit the concepts that are to be applied in developing International Public Sector Accounting Standards (IPSASs). It will therefore influence public sector accounting globally for many years in the future. Previously, the IPSASB had relied *de facto* on the conceptual framework of the International Accounting Standards Board. This session is an opportunity for Delegates to discuss some of the most difficult issues identified by the IPSASB in the development of the IPSAS conceptual framework.

10:15-10:45 National Accounting Standards for State and Local Governments in the United States

The United States has a system of harmonized national accounting standards for state and local governments. These are promulgated by the Governmental Accounting Standards Board (GASB). This session will highlight the origins (motivation) for creating this national system, outline the governance structure and resources of GASB, how particularly sensitive areas were dealt with – such as pensions and social benefits, and how GASB systematically takes into account the views of users.

10:45-11:15 Coffee Break

11:15-12:00 Open Data Initiatives

Governments are increasingly making raw government data available as part of their transparency agenda, including financial information. Such open data initiatives also aim to make data produced by governments freely available for re-use purposes. This session is designed to discuss the advantages and disadvantages of such release of government financial data. It will also feature a presentation of how external users can use this data for entrepreneurial, journalistic and advocacy purposes.

12:00-12:45 Future Work Programme

The session is designed for Delegates to identify emerging priority areas for future work, the nature of their interest in the subject, and their willingness to participate in particular studies.

12:45 Closing by Chairman and OECD Secretariat

GENERAL MEETING INFORMATION

Meeting Location

The meeting will take place at the OECD Conference Centre which is located at 2 rue André-Pascal in the 16th *arrondissement* (district) of Paris. The closest metro station is “*La Muette*.”

Registration Form

All Delegates need to complete the attached registration form and return it to the Secretariat ahead of the meeting.

Security

Please be advised that OECD Headquarters is a secure complex. **Entry passes can only be issued to registered Delegates, and a passport or national identity card needs to be presented in order to receive an entry pass.** Delegates will also be required to clear an airport-style security checkpoint for entry. Please allow at least 15 minutes to complete these formalities.

OECD Survey of Accrual Practices and Presentations on Developments in Individual Countries

The Secretariat will distribute to Delegates a brief questionnaire on cash and accrual practices in financial reporting and budgeting in individual countries ahead of the meeting which Delegates are asked to complete. Delegates who wish to make presentations on specific developments in their countries should contact the Secretariat which will submit the request to the Chairman.

Simultaneous Translation

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

Cocktail Reception

The OECD Secretariat invites all participants to a cocktail reception in the *Château de la Muette* at the conclusion of the first day of the meeting.

Wi-Fi Internet Access

The OECD Conference Centre features complimentary Wi-Fi Internet Access in all meeting rooms and throughout its facilities. The Conference Centre also has facilities offering complimentary desktop computers with standard Microsoft Office software, Internet connections and printers.

ORGANISATION
FOR ECONOMIC
CO-OPERATION
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ORGANISATION DE
COOPÉRATION ET
DE DÉVELOPPEMENT
ÉCONOMIQUES

13th ANNUAL OECD PUBLIC SECTOR ACCRUALS SYMPOSIUM

OECD Conference Centre
Paris, 7-8 March 2013

REGISTRATION FORM

(TO BE COMPLETED FOR EACH PARTICIPANT)

Mr. [] Mrs. [] Ms. []

LAST NAME (in BLOCK letters) _____

First Name _____

JOB TITLE _____

ORGANISATION _____

MAILING
ADDRESS _____

COUNTRY _____

TELEPHONE _____

FACSIMILE _____

E-MAIL ADDRESS _____

Please return the completed form to Mrs. Hélène LECONTE-LUCAS
OECD – GOV/BUD

E-mail: helene.leconte-lucas@oecd.org

Facsimile: +33 1 44 30 63 34