INTERNATIONAL ACCRUAL ACCOUNTING AND BUDGETING SYMPOSIUM
Paris, 13-14 November 2000

This symposium is co-hosted by the OECD and the Government of France. It will take place at the headquarters of the Ministry of Economy, Finance and Industry, and not at OECD headquarters.

For further information, please contact Jon Blondal,
Tel +33-1 45 24 76 59, Fax +33-1 45 24 17 06,
E-mail: jon.blondal@oecd.org
ANNOTATED AGENDA

Monday, 13 November 2000

9:00- 9:15 Welcome and Introductory Remarks by Chairman and OECD Secretariat
  • Mr. Benoit Chevauchez, Head of Service, Ministry of Finance, France
  • Mr. Tony Hutton, Director, OECD

9:15- 9:45 Keynote Address
  • Ms. Florence Parly, Minister of Budget, France

9:45-10:30 Overview of Accrual Practices in OECD Member countries
  • Mr. Jon Blondal, Principal Administrator, OECD

10:30-11:00 Coffee Break

11:00-13:00 The Application of Accruals:
  - Agency vs. Whole-of-Government Level
  - Financial Reporting vs. Budgeting
  • Mr. Stephen Bartos, General Manager, Budget Group, Department of Finance and Administration, Australia
  • Mr. Bob Kilpatrick, Fiscal Economist, Office of Management and Budget, United States
  • Mr. Leonard Kok, Director, Budgetary Affairs, Ministry of Finance, the Netherlands

This session will focus on the relative merits of applying accruals to financial reporting only, or to both financial reporting and budgeting; and on applying accruals at the agency-level only or to consolidated whole-of-government statements as well.

13:00-15:00 Lunch Break
15:00-17:00 Valuation Issues

- Mr. Ian Ball, former Central Financial Controller, The Treasury, New Zealand
- Mr. Allan Gustafsson, Director, Accrual Budget Project, Ministry of Finance, Sweden
- Mr. David Loweth, Head, Central Accountancy Team, Her Majesty’s Treasury, United Kingdom

This session will focus on the different practices countries have applied to the valuation of assets and liabilities, including the valuation of military, heritage and other non-commercial assets, and the treatment of pension liabilities. The session will also focus on the different valuation methodologies applied --- historical value, replacement cost, deprival value, et cetera.

17:30 Cocktail

--------------------------------------

Tuesday, 14 November 2000

9:00-10:45 Accounting Standards

- Mr. Ian Ball, former Central Financial Controller, The Treasury, New Zealand
- Mr. Jean Basseres, Director-General, Public Accounting Directorate, Ministry of Finance, France
- Mr. Paul Sutcliffe, Director, International Public Sector Accounting Standards Project, International Federation of Accountants

This session will focus on the different manners in which accounting standards are set -- application of private sector standards, application of international standards, the use of independent national accounting standard setting boards, et cetera. The session will also discuss audit procedures in relation to the standards.

10:45-11:15 Coffee Break

11:15-13:00 Implementing Accruals

- Mr. David Loweth, Head, Central Accountancy Team, Her Majesty’s Treasury, United Kingdom
- Mr. Richard J. Neville, Deputy Comptroller General, Treasury Board Secretariat, Canada
- Mr. Stephen Bartos, General Manager, Budget Group, Department of Finance and Administration, Australia

This session will focus on the process of moving from cash to accruals, including systems and training requirements.

13:00-15:00 Lunch Break
15:00-17:00  **Accruals: The Impact on Transparency, Fiscal Policy-Setting, the Legislature and the Public**

- Mr. Peter deVries, Director, Fiscal Policy Directorate, Department of Finance, Canada
- Ms. Sophie Mahieux, Budget Director, Ministry of Finance, France
- Mr. Paul Posner, Director, Budget Issues, General Accounting Office, United States

*This session will be devoted to a discussion of the impact of a move to accruals on transparency and how the legislature and the public understand and use this data. The session will also discuss how fiscal policy setting is carried forward in an accrual environment.*

17:00  **Concluding Remarks by Chairman and OECD Secretariat**

- Mr. Benoit Chevauchez, Head of Service, Ministry of Finance, France
- Mr. Tony Hutton, Director, OECD

---

*For each session, the three Member countries identified will make brief statements on practices in their respective countries. Following their statements, the floor will be opened for a general discussion involving all delegates.*

### Meeting Location

Please note that the meeting will take place at the French Ministry of Economy, Finance and Industry, and not at OECD headquarters. The Ministry is located at 139 rue de Bercy in the 12th arrondissement (district) of Paris. It will take circa 20 minutes by direct metro to reach the ministry from the centre of Paris. The closest metro stations are “Gare de Lyon” and “Bercy”.

The meeting will commence promptly at 9:00 a.m. Please be advised that for security reasons you will need to show your passport or national identity card in order to receive an entry pass. Please allow 10-15 minutes to finish these security formalities.

### Documentation

The OECD Secretariat will prepare a separate document providing an overview of accrual accounting and budgeting practices in Member countries. This paper will be distributed separately prior to the meeting. No other official documentation will be provided ahead of the meeting.

Delegates are encouraged to provide any national documentation on accrual accounting and budgeting practices in their respective countries for distribution at the meeting.
# International Accrual Accounting and Budgeting Symposium

Paris, 13-14 November 2000

## REGISTRATION FORM

(TO BE COMPLETED FOR EACH PARTICIPANT)

<table>
<thead>
<tr>
<th>NAME</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>JOB TITLE</td>
<td></td>
</tr>
<tr>
<td>ORGANISATION</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>MAILING ADDRESS</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>COUNTRY</th>
<th></th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>TELEPHONE</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>FACSIMILE</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>E-MAIL ADDRESS</th>
<th></th>
</tr>
</thead>
</table>

Please return the completed form to:

Ms. Helene LECONTE  
OECD, PUMA  
2, rue André-Pascal  
75775 Paris Cedex 16 -- FRANCE  
Facsimile: (33-1) 45 24 17 06  
E-mail: helene.leconte@oecd.org