PUBLIC MANAGEMENT SERVICE
PUBLIC MANAGEMENT COMMITTEE

ANNOTATED AGENDA

Accrual Accounting and Budgeting Symposium
Paris, 6-7 September 2001

Chairman: Sir Andrew Likierman
Head, Government Accountancy Service and Managing Director, Financial Management, Reporting and Audit, Her Majesty’s Treasury, United Kingdom.

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ANNOTATED AGENDA

Thursday, 6 September 2001

9:00- 9:30 Welcome and Opening Remarks by Chairman and OECD Secretariat

This session will include an updated overview of accrual developments in Member countries.

9:30- 10:30 Recognising Heritage Assets

This session will focus on different practices in Member countries for the recognition of heritage assets, such as historical buildings and museum, gallery and archive collections.

10:30-11:00 Coffee Break

11:00-11:45 Recognising Infrastructure Assets

This session will highlight the different approaches in Member countries for recognising infrastructure assets, such as highways and other network assets.

11:45-12:30 Recognising Military Assets

This session will focus on the different practices adopted in Member countries for the recognition of military assets.

12:30-14:00 Lunch Break

14:00-15:00 Recognising Social Insurance Programs

This session will focus on the appropriate treatment of social insurance programs, such as old-age social security pensions, in an accrual environment.

15:00-15:45 Recognising Contingent Liabilities and Provisions

This session will focus on Member countries’ practices for the recognition of contingent liabilities, such as guarantees, and provisions, such as for clinical negligence and nuclear decommissioning.
15:45-16:15  Coffee Break

16:15-17:00  Valuation Methodologies – Historical Cost vs. Current Value

This session will focus on the different valuation methodologies applied in Member countries, and their varying rationale and impacts.

17:00-18:00  International Public Sector Accounting Standards

International Public Sector Accounting Standards are being developed by the Public Sector Committee of the International Federation of Accountants (IFAC). The Public Sector Committee will be in attendance at the Symposium and this session is designed for Member countries to comment on the work of the Public Sector Committee.

18:00  Cocktail Hosted by the OECD

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Friday, 7 September 2001

9:00-10:45  The Spectrum of Accruals: How far to go?

Accruals may be applied in different manners. A full accrual framework may be introduced, or accruals may be applied only for specific transactions in an otherwise full cash environment, or certain transactions may be excluded from an otherwise full accruals environment. The application of accruals may be restricted to the agency-level only or may be applied to the consolidated whole-of-government statements as well. Accruals may be applied for financial reporting only, or for both financial reporting and budgeting. This session is designed to focus on the relative merits of each of these options.

10:45-11:15  Coffee Break

11:15-13:00  Making Accruals Happen: Implementation Issues

This session is designed to discuss the process of moving from cash to accruals, including systems and training requirements. A special focus will be on the requirements for the timely preparation of the government’s accounts and how improvements in timeliness can be achieved.

13:00  Concluding Remarks by Chairman and OECD Secretariat
NOTES

Discussion at Meeting

For each session, two Member countries will make brief introductory statements on the topic under discussion. They will be selected on the basis of the different approaches adopted in their respective countries wherever possible. The list of countries making introductory statements will be distributed separately. Following their introductory statements, the floor will be opened for a general discussion involving all Member countries.

Meeting Location

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

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 an updated overview of accrual practices and developments 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.

Hotel Reservations

We advise making hotel reservations as soon as possible as a number of special events are scheduled to take place in Paris during this time period.
OECD Accrual Accounting and Budgeting Symposium

Paris, 6-7 September 2001

REGISTRATION FORM

(TO BE COMPLETED FOR EACH PARTICIPANT)

NAME ___________________________________________________________

JOB TITLE ___________________________________________________________

ORGANISATION ________________________________________________________

___________________________________________________________

MAILING ADDRESS ________________________________________________________

___________________________________________________________

___________________________________________________________

COUNTRY ___________________________________________________________

TELEPHONE ___________________________________________________________

FACSIMILE ___________________________________________________________

E-MAIL ADDRESS ________________________________________________________

Please return the completed form to:

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