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

20-Jan-2003

English - Or. English

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

Cancels & replaces the same document of 20 January 2003

Working Party of Senior Budget Officials

ANNOTATED AGENDA

**3rd OECD PUBLIC SECTOR ACCRUALS SYMPOSIUM
Paris, 20-21 February 2003**

*Chairman: Sir Andrew Likierman,
Managing Director, Financial Management, Reporting and Audit,
Her Majesty's Treasury, United Kingdom.*

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The 3rd OECD PUBLIC SECTOR ACCRUALS SYMPOSIUM

Paris, 20-21 February 2003

**Chairman: Sir Andrew Likierman,
Managing Director, Financial Management, Reporting and Audit
Her Majesty's Treasury, United Kingdom**

ANNOTATED AGENDA

Thursday, 20 February 2003

9:30-9:45 **Opening Remarks by Chairman and OECD Secretariat**

9:45-11:00 **An Overview of the Leading Systems for Government Accounting**

- ***Government Finance Statistics***
By Mr. Paul Cotterell, Chief, Government Finance Division, International Monetary Fund
- ***European System of Accounts***
By Mr. Steven Keuning, Director-General, Statistics, European Central Bank
- ***GAAP***
By the International Accounting Standards Board (to be confirmed)
- ***International Public Sector Accounting Standards***
By the Public Sector Committee, International Federation of Accountants (to be confirmed)

This session will provide an overview of the leading systems for government accounting. It will focus on the underlying conceptual frameworks for the different systems.

11:00-11:30 Coffee Break

11:30-12:30 **Principal differences between the systems of accounting and the case for harmonisation**

This session will summarise the key differences between GFS, ESA, GAAP and IPSAS and discuss the rationale for a harmonisation of the systems.

The session will be led by officials from selected Member countries. The floor will then be opened for discussion among all delegates.

12:30-14:30 **Lunch Break**

14:30-18:00 **Key Accounting Treatment Issues**

This session will be devoted to a discussion on varying practices in Member countries for the treatment of certain transactions, assets and liabilities. It will build on the discussion of these issues at the last meeting and seek to further advance dialogue on their appropriate treatment.

In addition, a discussion on the varying treatment of such transactions in GFS, ESA, GAAP and IPSAS, respectively, will be highlighted. The specific issues to be discussed will include:

- *Provisions*
- *Employee Pensions*
- *Social Insurance Programmes*
- *Heritage Assets*
- *Military Assets*
- *Infrastructure and Network Assets*
- *Others*

A selected official from a Member country will introduce each issue. The floor will then be opened to discussion among all delegates

The Chairman will determine the timing and length of discussion of each item according to the progress of the meeting.

The Chairman will call a 30-minute Coffee Break during this session.

18:00

Cocktail Hosted by the OECD

Salle George Marshall, Chateau de la Muette

Friday, 21 February 2003

9:30-12:30 Adopting Accruals: Management Implications

This session will focus on the management implications of adopting accruals. Specifically, it will address how government can get the most from their investment in accruals.

The session will be led by introductory remarks by selected officials from Member countries. The floor will then be opened to general discussion among all Delegates.

The Chairman will call a 30-minute coffee break during this session.

12:30-14:00 Lunch Break

14:00-15:30 Adopting Accruals: Parliamentary Implications

This session will be devoted to discussing the parliament implications of a move to accruals. How does the adoption of accruals affect parliamentary oversight to the government? Will it aid or hamper parliament's deliberation of the budget?

This session will be led by introductory remarks by selected members and staffs of parliaments from Member countries. The floor will then be opened to general discussion among all Delegates.

15:30-16:00 Future Directions

This session offers Delegates an opportunity to discuss the future directions of the OECD's work in this area. Where can the OECD add value? Is there a role for the OECD in fostering harmonisation of public sector accounting principles?

16:00 Closing Remarks by Chairman and OECD Secretariat

NOTES

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 9:30 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 has prepared a document “*Accrual Accounting and Budgeting – Key Issues and Recent Developments*” [PUMA/SBO(2002)10]. This document summarises the discussion at the last Accruals Symposium and highlights key emerging issues. Please note that the treatments of military assets in the United States has changed since this document was finalised. The United States Delegation will provide an update of those changes at the Symposium.

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.

3rd OECD PUBLIC SECTOR ACCRUALS SYMPOSIUM

Paris, 20-21 February 2003

REGISTRATION FORM

(TO BE COMPLETED FOR EACH PARTICIPANT)

LAST NAME (in block letters) _____

FIRST NAME _____

JOB TITLE _____

ORGANISATION _____

MAILING
ADDRESS _____

COUNTRY _____

TELEPHONE _____

FACSIMILE _____

E-MAIL ADDRESS _____

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