

**For Official Use**

**CCNM/PUMA/A(2001)1**



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

**10-Oct-2001**

**English - Or. English**

**CENTRE FOR CO-OPERATION WITH NON-MEMBERS  
PUBLIC MANAGEMENT SERVICE**

**Programme for Emerging Asian Economies**

**OECD-ASIAN SENIOR BUDGET OFFICIALS MEETING**

**ANNOTATED AGENDA**

**Singapore, 19-20 November 2001**

For more 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](mailto:jon.blondal@oecd.org)

**JT00114294**

Document complet disponible sur OLIS dans son format d'origine  
Complete document available on OLIS in its original format

**CCNM/PUMA/A(2001)1  
For Official Use**

**English - Or. English**

## OECD-ASIAN SENIOR BUDGET OFFICIALS MEETING

1. The OECD Asian Senior Budget Officials meeting on 19-20 November 2001 is designed to bring together the budget directors and other senior officials from the Asian region, and budget directors and other senior officials from OECD Member countries, in order to share policy experiences and discuss common budgetary issues.

2. The Centre for Co-operation with Non-Members (CCNM) promotes and co-ordinates the OECD's policy dialogue and co-operation with non-OECD Members. The CCNM's programmes are developed based on mutual interest between Members and non-Members. Now, in its fourth year, the Emerging Asian Economies Programme is designed to promote economic and financial stability in the region. In addition to budgeting, areas of work include corporate governance, regulatory reform, competition policy, taxation, capital market reform, insurance, pension reform, foreign direct investment, sustainable development, the knowledge-based economy and social policies.

3. In three unrivalled networks, officials from the OECD's 30 Member countries come together to discuss, develop and perfect institutional arrangements, processes and instruments for the effective and efficient allocation of resources in the public sector:

- The **Senior Budget Officials** group, which brings together the budget directors and other senior finance ministry officials from Member countries. The current chairman is **Mr. Geert van Maanen**, Secretary-General, Netherlands Ministry of Finance.
- The **Parliamentary Budget Officials** group, which brings together the chairmen and other members of parliamentary budget committees from Member countries. The current chairman is **Mr. Alain Lambert**, Chairman, Finance Committee, French Senate.
- The **Financial Management and Accountability Officials** group, which brings together the senior officials responsible for financial disclosure and accounting policies in Member countries. The current chairman is **Sir Andrew Likierman**, Managing Director, Financial Management, Reporting and Audit, Her Majesty's Treasury, United Kingdom.

4. The OECD Asian Senior Budget Officials meeting will bring together members of the OECD Senior Budget Officials group and budget directors and other senior budget officials from the Asian region. It will be a unique opportunity for dialogue and interaction among these senior officials.

5. The meeting will be opened by **Mr. Eric Burgeat**, Director, OECD Centre for Cooperation with Non-Members, and will be co-chaired by a budget director from the Asian region and **Mr. Alex Matheson**, Head, Budgeting and Management Division, OECD Secretariat. For each session, an official from the Asian region and an official from an OECD Member country will make brief introductory statements on the topic under discussion. Following their introductory remarks, the floor will be opened for a general discussion involving all participants. A key characteristic of OECD meetings is the informality of the discussion among participants, and it is hoped to replicate that at the OECD Asian Senior Budget Officials meeting.

## **Monday, 19 November 2001**

- 9:15-9:30           **Opening Remarks by OECD Secretariat and Co-Chairmen**
- 9:30-10:30       **Tour de Table**  
*Each participant will be invited to make brief introductory remarks on budgeting developments in their respective countries (economies).*
- 10:30-11:00      **Coffee Break**
- 11:00-12:30     **New Approaches to Budget Formulation**  
*The public sector accounts for a very sizeable share of total economic activity in most countries and the budget process is where these resources are allocated. A significant number of countries have initiated fundamental reforms in this area in recent years. These reforms include new roles for the budget ministry vis-à-vis spending ministries where the budget ministry focuses on the aggregates and allocation between sectors, while spending ministries focus on allocation within their respective sectors and on fostering more efficiency. This session will present these reforms as a basis for discussion of their advantages and disadvantages.*
- 12:30-14:00     **Luncheon Hosted by the OECD**
- 14:00-15:30     **Budgeting for the Future**  
*A number of initiatives have been introduced to foster a longer-term horizon to the budget process. These initiatives include estimates of budget aggregates for three to five years beyond the next fiscal year, long-term (10-40 years) projections of budget aggregates, accruals, generational accounting, and other sophisticated fiscal forecasting models. In the Asian region there is also considerable experience with longer-term decision-making in public spending. This session will focus on participants' experiences in this area as the basis for discussion, highlighting inter alia, the management of risks in applying longer-term projections.*
- 15:30-16:00     **Coffee Break**
- 16:00-17:30     **OECD Best Practices for Budget Transparency**  
*Transparency -- openness about policy intentions, formulation and implementation -- is key to building the confidence and predictability necessary to attract long-term investment. Budget transparency is defined as the full disclosure of all relevant fiscal information in a timely and systematic manner.*  
*The OECD has recently issued a set of OECD Best Practices for Budget Transparency, which are in three parts. Part I lists the principal budget reports that governments should produce and their general content. Part II describes specific disclosures to be contained in the reports. This includes both financial and non-financial performance information. Part III highlights practices for ensuring the quality and integrity of the reports. This session will focus on the Best Practices, and the evolution of reporting practices more generally, as the basis for discussion.*
- 18:00             **Cocktail Hosted by the OECD**

**Tuesday, 20 November 2001**

9:00-10:30      **Accrual Accounting and Budgeting**

*A number of countries are adopting accrual accounting and budgeting practices to one degree or another. They believe that the introduction of accruals is a fundamental and necessary part of their overall public sector reform programs. This session is designed to give participants an opportunity to share their views and experiences of accruals in the public sector, including key conceptual and implementation issues.*

10:30-11:00      **Coffee Break**

11:00-12:30      **Performance Measures**

*A hallmark of recent budget reforms in many countries has been the move away from inputs and central management controls to a greater focus on accountability for results, either in terms of outcomes or outputs (performance). This is a fundamental change, holding ministries and agencies accountable for what they do, not how they do it. This session will examine international experience in this area, especially the linkages between performance measures and resource allocation.*

12:30-14:00      **Luncheon Hosted by the OECD**

14:00-15:00      **“The Asian Regional Budgeting Agenda”**

*A rapporteur will report back on issues emerging from the meeting to initiate a wider discussion on the different experiences and approaches adopted in OECD and Asian countries.*

15:00-16:00      **Future Directions for Co-operation between OECD and Asian Senior Budget Officials**

*This session provides an opportunity for participants to identify emerging priority areas for future co-operation between OECD and Asian Senior Budget Officials.*

16:00              **Concluding Remarks by OECD Secretariat and Co-Chairmen**

## **NOTES**

### **Registration**

Participants are requested to complete the attached meeting registration form.

### **Meeting Location**

The meeting will take place at the Shangri-La Hotel, 22 Orange Grove Road, Singapore 258350. Telephone: (65) 737-3644. Facsimile: (65) 737-3257 / 733-1029.

### **Documentation**

Background documents for each substantive session will be distributed prior to the meeting. Participants are encouraged to provide any additional documentation from their respective countries for distribution at the meeting.

**OECD MEMBER COUNTRIES**

Australia	Korea
Austria	Luxembourg
Belgium	Mexico
Canada	Netherlands
Czech Republic	New Zealand
Denmark	Norway
Finland	Poland
France	Portugal
Germany	Slovak Republic
Greece	Spain
Hungary	Sweden
Iceland	Switzerland
Ireland	Turkey
Italy	United Kingdom
Japan	United States

## OECD-ASIAN SENIOR BUDGET OFFICIALS MEETING

Singapore, 19-20 November 2001

### MEETING 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:**

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