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

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**English - Or. English**

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

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**Working Party of Senior Budget Officials**

**AGENDA**

**THE CONTROL OF OFF-BUDGET AND TAX EXPENDITURES**

**First Meeting of the Expert Group  
OECD, Paris  
12-13 February 2004**

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**English - Or. English**

## THE CONTROL OF OFF-BUDGET AND TAX EXPENDITURES

### First Meeting of the Expert Group

OECD, Paris, 12 and 13 February 2004

#### *Thursday 12 February*

- 9.30-9.40 **Opening remarks by Chair**  
Mr. Richard Emery, Assistant Director, Office of Management and Budget; United States
- 9.40-10.00 **A Survey of Off-budget and Tax Expenditures in selected OECD countries**  
Dr. D.J. Kraan, project leader, OECD Secretariat
- 10.00-10.30 **Session I: Tax expenditures**  
Country Presentation by the representative of **Greece**  
Comments by the representative of the **New Zealand**
- 10.30-11.00 *Coffee Break*
- 11.00-12.30 **Session I continued**  
Country Presentations by the representatives of **Spain, Netherlands and Sweden**  
Comments by the representatives of **Greece and Spain**
- 12.30-14.00 *Lunch*
- 14.00-15.30 **Session II: Off-budget funds**  
Country Presentations by the representatives of **Czech Republic, Italy and Canada**  
Comments by the representatives of **Hungary, Canada and Czech Republic**
- 15.30-16.00 *Coffee Break*
- 16.00-16.40 **Session III: Motorway Building Practices in Hungary 2001-2004**  
Country Presentation by the representative of **Hungary**  
Comments by the representative of **Italy**
- 16.40-17.20 **Session IV: Off-budget expenditures and budget surplus/deficit targets**  
Country Presentation by the representative of **New Zealand**  
Comments by the representative of the **Netherlands**
- 17.20 *Cocktail*
- 19.00 *Non hosted dinner with the OECD Secretariat*

*Friday 13 February*

9.30-11.00 **Sessions V: Loans and Guarantees**

Country Presentations by the representatives of **Germany, Mexico, and Norway**  
Comments by the representatives of **United States, Poland and Germany**

11.00-11.30 *Coffee Break*

11.30-12.30 **Session V continued**

Country Presentations by the representatives of **Poland, and the United States**  
Comments by the representatives of **Norway and Mexico**

12.30 **Closing remarks by the chair**

## SUMMARY ANNOTATIONS

### General

1. The meeting will take place at the Headquarters of the OECD, 2 Rue André Pascal, 75116 Paris.
2. The meeting will commence promptly at 9.30 hrs. 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 for these formalities.
3. All participants are invited to a cocktail at the OECD Headquarters after the meeting.
4. All participants are invited to a non-hosted dinner at 19.00 hrs. The place of the dinner will be announced during the meeting.

### Agenda Items

5. In the presentation “A Survey of Off-budget and Tax Expenditures in selected OECD countries” Dr. Kraan will give a first impression of the data collected in the questionnaire on Off-budget and Tax Expenditures.
6. In the session on Tax Expenditures there will be three presentations. The speakers are requested to send a two-page summary of their presentations to the OECD Secretariat ([SBO.news@oecd.org](mailto:SBO.news@oecd.org)), ultimately on Thursday February 5<sup>th</sup>.
7. In the session on Off-budget Funds there will be three presentations. The speakers are requested to send a two-page summary of their presentations to the OECD Secretariat ([SBO.news@oecd.org](mailto:SBO.news@oecd.org)), ultimately on Thursday February 5<sup>th</sup>.
8. In the session on Motorway Building Practices in Hungary 2001-2004, Hungary will present a case study in which various aspects of off-budget expenditures come to the fore. A comment will be given by the representative of Italy. The speaker is requested to send a two-page summary of his presentation to the OECD Secretariat ([SBO.news@oecd.org](mailto:SBO.news@oecd.org)), ultimately on Thursday February 5<sup>th</sup>.
9. In the session on Off-budget Expenditures and Surplus/Deficit Targets, the representative of New Zealand will treat the special problems that come to the fore in the area of off-budget expenditures under the New Zealand system of accruals budgeting. A reaction will be given by the representative of the Netherlands. The speaker is requested to send a two-page summary of his presentation to the OECD Secretariat ([SBO.news@oecd.org](mailto:SBO.news@oecd.org)), ultimately on Thursday February 5<sup>th</sup>.
10. In the session on Loans and Guarantees there will be five presentations. The speakers are requested to send a two-page summary of their presentations to the OECD Secretariat ([SBO.news@oecd.org](mailto:SBO.news@oecd.org)), ultimately on Thursday February 5<sup>th</sup>.
11. Speakers are welcome to use PowerPoint slides for their presentation, in which case a copy of their presentation should be sent to the OECD Secretariat ([SBO.news@oecd.org](mailto:SBO.news@oecd.org)), ultimately on Thursday February 5<sup>th</sup>.
12. The Chairman will conclude the meeting by making a short statement identifying some themes that should be of particular interest to the Working Party of Senior Budget Officials.