

Unclassified

GOV/PGC/SBO/A(2011)1

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

07-Feb-2011

English - Or. English

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

Working Party of Senior Budget Officials

ANNOTATED AGENDA AND REGISTRATION FORM

11th ANNUAL OECD PUBLIC SECTOR ACCRUALS SYMPOSIUM

**OECD Conference Centre, Paris
3-4 March 2011**

Chairman: Mr. Ian Mackintosh, Vice-Chairman designate, International Accounting Standards Board (IASB).

For further information, please contact Mr. Jón BLÖNDAL at OECD Headquarters in Paris
Telephone: + 33 1 45 24 76 59 -- E-mail: jon.blondal@oecd.org

JT03296033

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



GOV/PGC/SBO/A(2011)1
Unclassified

English - Or. English

11th ANNUAL OECD PUBLIC SECTOR ACCRUALS SYMPOSIUM
OECD Conference Centre, Paris, 3-4 March 2011

PROVISIONAL AGENDA

Thursday, 3 March 2011

9:15-9:30 **Opening by Chairman and OECD Secretariat
Delegates' Introductions**

9:30-10:00 **Report by International Public Sector Accounting Standards Board (IPSASB)**

This session is designed to update Delegates on developments with regard to International Public Sector Accounting Standards (IPSAS). It will provide a progress report on the Board's on-going work on promulgating standards and discuss the Board's overall strategy and work programme.

Following a lead presentation by IPSASB, the floor will be opened to general discussion among all Delegates.

10:00-10:30 **Report by International Accounting Standards Board (IASB)**

This session is designed to update Delegates on developments with regard to International Financial Reporting Standards (IFRS) and their implications for the public sector.

Following a lead presentation by IASB, the floor will be opened to general discussion among all Delegates.

10:30-11:00 **Report by United States Federal Accounting Standards Advisory Board (FASAB)**

This session is designed to update Delegates on developments with regard to United States Federal Accounting Standards. It will provide a progress report on the Board's on-going work on promulgating standards and discuss the Board's overall strategy and work programme.

Following a lead presentation by FASAB, the floor will be opened to general discussion among all Delegates.

11:00-11:30 *Coffee Break*

11:30-12:00 **Report by Statistics Department of the International Monetary Fund (IMF)**

This session is designed to update Delegates on developments with regard to Government Finance Statistics (GFS), including the process underway for updating the GFS manual to harmonize with the 2008 System of National Accounts (SNA). It will also

discuss divergences between national accounting and financial accounting and their implications.

Following a lead presentation by the IMF, the floor will be opened to general discussion among all Delegates.

12:00-12:45 Report by Statistical Office of the European Commission (EUROSTAT)

This session is designed to update Delegates on developments with regard to the European System of Accounts (ESA). It will provide a progress report on their on-going and future work on promulgating regulations on national accounting in Europe.

EUROSTAT will also discuss its new verification powers in regard to reporting of fiscal statistics by European governments.

Following a lead presentation by EUROSTAT, the floor will be opened to general discussion among all Delegates.

12:45-14:30 Lunch Break

14:30-16:00 The Organization and Functions of Government Accounting and Financial Management Services

The organization and functions of government accounting and financial management services varies across countries.

This session will discuss the institutional arrangements in place at the center and at spending ministries / agencies and their respective roles in accounting and financial management. It will highlight the use of information technology (IT) systems and other initiatives to promote efficiency and effectiveness. The session will also discuss the relationship between accounting and financial management officers and “substantive” officers in spending ministries / agencies.

Following a set of lead presentations, the floor will be opened to general discussion among all Delegates.

16:00-16:30 Coffee Break

16:30-18:00 Implementing Accruals – Country Experiences

This session is designed to take stock of country experiences with implementing accruals.

Implementation of accruals has taken many forms. Accruals have been introduced for specific types of transactions only; introduced for use at the agency-level only; and introduced for consolidated whole-of-government financial reporting. A few countries have also introduced accruals for budget appropriations.

This session will focus on concrete lessons with implementing accruals, including overall project management, and how the introduction of accruals may fit into overall public management reforms.

Following a set of lead presentations, the floor will be opened to general discussion among all Delegates.

18:00-20:00 Cocktail Reception

The OECD Secretariat invites all participants to a cocktail reception in the *Château de la Muette*.

Friday, 4 March 2011

9:30-10:30 IPSASB Conceptual Framework

The International Public Sector Accounting Standards Board is in the process of developing a Conceptual Framework for General Purpose Financial Reporting (GPFR) by Public Sector Entities which will establish and define the concepts to be applied in developing International Public Sector Accounting Standards (IPSAS) and other documents that provide guidance on information included in GPFRs.

Although all the components of the Conceptual Framework are interconnected, the Conceptual Framework project is being developed in phases. The components of the Conceptual Framework have been grouped as follows, and are being considered in the following sequence:

Phase 1 — the scope of financial reporting, the objectives of financial reporting and users of GPFRs, the qualitative characteristics of information included in GPFRs, and the reporting entity;

Phase 2 — the definition and recognition of the elements of financial statements;

Phase 3 — consideration of the measurement basis (or bases) that may validly be adopted for the elements that are recognized in the financial statements; and

Phase 4 — consideration of the concepts that should be adopted in deciding how to present financial and non-financial information in GPFRs.

Following a lead presentation by IPSASB, the floor will be opened to general discussion among all Delegates. This is an important opportunity for Delegates to comment on the development of the Conceptual Framework.

The relevant documents (“Exposure Drafts”) on the Conceptual Framework can be downloaded from www.ipsasb.org.

10:30-11:00 Coffee Break

11:00-12:30 Structure and Format of Government Financial Statements

Governments are modernizing the structure and format of their financial statements in order to present the information in a more user-friendly manner. This has involved identifying and addressing the needs of the various users of financial statements.

The session will provide examples of how government financial statements have been modernized -- in terms of restructuring their content; new presentational formats, design and content; and specific initiatives to simplify the language used. The role of summary reports and citizens' guides will be highlighted.

Following a set of lead presentations, the floor will be opened to general discussion among all Delegates. **Sir Andrew Likierman**, Dean of the London Business School, former Head of the Government Accountancy Service and Managing Director of the UK Treasury as well as inaugural chairman of the OECD Accruals Symposium, will open the discussion.

12:30-14:00 Lunch Break

14:00-15:30 Future Work Programme

The session is designed for Delegates to identify emerging priority areas for future work, the nature of their interest in the subject, and their willingness to participate in particular studies.

15:30 Closing by Chairman and OECD Secretariat.

GENERAL MEETING INFORMATION

Meeting Location

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

Registration Form

All Delegates need to complete the attached registration form and return it to the Secretariat ahead of the meeting.

Security

Please be advised that OECD Headquarters is a secure complex. **Entry passes can only be issued to registered Delegates, and a passport or national identity card needs to be presented in order to receive an entry pass.** Delegates will also be required to clear an airport-style security checkpoint for entry. Please allow at least 15 minutes to complete these formalities.

Simultaneous Translation

Simultaneous translation between English and French, the OECD’s two official languages, will be available throughout the meeting.

Cocktail Reception

The OECD Secretariat invites all participants to a cocktail reception in the *Château de la Muette* at the conclusion of the first day of the meeting.

Wi-Fi Internet Access and Business Center

The OECD Conference Center features complimentary Wi-Fi Internet Access throughout its facilities. There is also a Business Center located in the Conference Center offering complimentary desktop computers with standard Microsoft Office software, Internet connections and printers.



11th ANNUAL OECD PUBLIC SECTOR ACCRUALS SYMPOSIUM
OECD Conference Centre, Paris, 3-4 March 2011

REGISTRATION FORM

(TO BE COMPLETED FOR EACH PARTICIPANT)

Mr. [] Mrs. [] Ms. []

LAST NAME (in BLOCK letters) _____

First Name _____

JOB TITLE _____

ORGANISATION _____

MAILING ADDRESS _____

COUNTRY _____

TELEPHONE _____

FACSIMILE _____

E-MAIL ADDRESS _____

Please return the completed form to Mrs. H el ene LECONTE-LUCAS
OECD - GOV/BUD

E-mail: helene.leconte-lucas@oecd.org

Facsimile: +33 1 44 30 63 34