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

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English text only

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

**Working Party of Senior Budget Officials**

**10th MEETING OF OECD-ASIAN SENIOR BUDGET OFFICIALS**

**PROVISIONAL AGENDA**

**Bangkok, Thailand  
18-19 December 2014**

*The meeting is hosted by the Thai Bureau of Budget.  
The financial support of the Australian government is gratefully acknowledged.*

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Complete document available on OLIS in its original format

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**10<sup>th</sup> OECD-ASIAN SENIOR BUDGET OFFICIALS ANNUAL MEETING**  
Bangkok, Thailand, 18-19 December 2014

**PROVISIONAL AGENDA**

**Thursday, 18 December 2014**

**9:30-9:45**      **Opening by Co-chairs and OECD Secretariat**

**9:45-10:00**      **Delegates' Introductions**

**10:00-10:30**      **Keynote Address by the Prime Minister of Thailand *(to be confirmed)***

**10:30-11:00**      *Family Photo followed by Coffee Break*

**11:00-12:30**      **Roundtable on Recent Budgeting Developments in Asia**

This session is designed for participants to make presentations on recent budgeting and public expenditure developments in their countries/economies.

This allows participants to exchange information on budgetary practices and current and envisaged reforms in individual countries/economies. It provides a useful opportunity for participants to keep up to date with developments in an informal setting.

Given constraints on time within this roundtable discussion, participants may wish to provide short, written statements to supplement their presentations.

**12:30-14:00**      *Luncheon*

**14:00-15:30**      **OECD *Principles for Budgetary Governance***

The OECD's *Principles of Budgetary Governance* seek to draw together the lessons of the past decade and more on budgeting and public expenditures. The Principles provide a concise overview of good practices across the full spectrum of budget activity and aim to give practical guidance for designing, implementing and improving budget systems to meet the challenges of the future.

Following an opening presentation on the *Principles*, the floor will be opened to questions and comments by Delegates.

**15:30-16:00**      *Coffee Break*

**16:00-17:30    Accrual Accounting and Budgeting**

**International Public Sector Accounting Standards (IPSAS)**

This session will provide an overview of accrual and budgeting practices and key issues based on over two decades of implementation in many OECD countries. It will also discuss how some of the benefits of accruals may be achieved in an otherwise cash accounting and budgeting setting.

An update on the work of the International Public Sector Accounting Standards Board (IPSASB) will be provided, including an update on its current and future work programme.

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

<i>from 18:30</i>	<i>Gala Dinner Cruise on the Chao Phraya River hosted by the Royal Thai Government.</i>
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**Friday, 19 December 2014**

**9:30-11:00 Performance Budgeting**

Despite the widespread adoption of performance budgeting by governments – and its intuitive appeal – putting it into practice has proved challenging. Within OECD countries there are significant differences in the approaches taken and there is no consensus on the optimal type of regime that should be applied. Many countries have gone through, or are currently going through re-adjustment phases, and are continuing to re-assess and refine their performance budgeting frameworks.

This session will examine highlights – and emerging trends – identified in the OECD's recent survey of performance budgeting practices and procedures.

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

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*11:00-11:30 Coffee Break*

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**11:30-13:00 Managing Fiscal Risks from PPP and Public Infrastructure Investment**

Public infrastructure investment needs are daunting in most countries. With modern budgetary and capital-market developments, there are multiple routes for infrastructure financing and funding – the public budget, the private sector, users, or some combination of all three. All these avenues require that the government can conduct a careful examination in terms of planning, long term affordability and value for money.

This session will discuss how countries respond to the infrastructure challenge in terms of capital budgeting practices and procedures in order to manage fiscal risks.

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

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*13:00-14:30 Luncheon*

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**14:30-16:00 Financing Public Welfare Provision**

Due to demographic changes and increased citizen expectations as economies grow in affluence, the demand for public welfare provision is putting an ever great strain on government budgets in the region. This includes healthcare, education, retirement pensions and family allowances.

This session is designed to discuss successful policy measures and applications for managing and restraining the budgetary implications of these developments.

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

**16:00-17:00      Report by the OECD and Future Work Programme**

This session is designed to update participants on current and future projects by the OECD in the field of budgeting and public expenditures. A special focus will be on the feasibility of launching a survey of budgeting practices and procedures in the Asian region.

It is also an opportunity for participants to identify emerging priority areas for future work, the nature of their interest in the subject and their willingness to participate in particular studies.

**17:00              Closing by Co-Chairs and OECD Secretariat**

## **GENERAL INFORMATION**

### **DISCUSSION FORMAT**

Each substantive session will open with a brief overview of the topic by the OECD Secretariat or resource person. The floor will then be opened to all participants for general discussion.

### **CONFERENCE LOCATION & HOTEL ACCOMMODATIONS**

The meeting will take place at **The Oriental Hotel**, which is located by the Chao Phraya River at 48 Oriental Avenue. <http://www.mandarinoriental.com/bangkok/>

Special room rates have been negotiated for conference participants at The Oriental Hotel. Please make reservations directly with the hotel, noting the “OECD-Asia Senior Budget Officials Meeting,” in order to qualify for the special room rates.

### **REGISTRATION**

All participants are requested to complete the attached registration form and return it to the Secretariat ahead of the meeting.

The meeting will commence promptly at 9:30 am. Participants are kindly asked to arrive 15-30 minutes in advance in order to complete registration formalities.

### **DOCUMENTATION**

Background documents and/or PowerPoint presentations will be available for each of the main substantive sessions. The documents will be distributed electronically to all registered participants prior to the meeting.

### **LANGUAGE**

The meeting will be conducted in English.



**10<sup>th</sup> OECD-ASIAN SENIOR BUDGET OFFICIALS ANNUAL MEETING**  
Bangkok, 18-19 December 2014

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**REGISTRATION FORM**

(TO BE COMPLETED FOR EACH PARTICIPANT)

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Ms. [ ]      Mr. [ ]

**LAST NAME** (in BLOCK letters):

**First Name:**

**JOB TITLE:**

**ORGANISATION:**

**MAILING ADDRESS:**

**COUNTRY / ECONOMY:**

**TELEPHONE:**

**FACSIMILE:**

**E-MAIL ADDRESS:**

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Please return the completed form to:

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