

**Senate Finance and Public Administration Legislation Committee**

**ANSWERS TO QUESTIONS ON NOTICE**

**Finance and Administration Portfolio**

**Department of Finance and Administration**

Budget Estimates Hearings 2003-04 – 28 & 29 May 2003

**Question: F12**

**Outcome 1**

**Topic: 3<sup>rd</sup> OECD PUMA Symposium, 20-21<sup>st</sup> February 2003**

**Hansard Page: F&PA 301**

**Senator Conroy asked:**

Were all 32 OECD nations present? (At the 3<sup>rd</sup> OECD PUMA Symposium, 20-21<sup>st</sup> February 2003)

Mr Prior – Who was at the presentation? ...we can give you a list.

**Answer:**

The attached lists entitled “Provisional Participants List” and “Corrigendum to the Provisional Participants List” indicate the expected attendees of the 3<sup>rd</sup> OECD Symposium on Public Sector Accruals, held in Paris, France on the 20 – 21<sup>st</sup> February 2003. There are no minutes on the OECD official website confirming those nations who attended the symposium.

The following member nations of the OECD accepted invitations to attend:

- Australia;
- Austria;
- Belgium;
- Canada;
- Czech Republic;
- Denmark;
- European Commission;
- Finland;
- France;
- Greece;
- Hungary;
- Iceland;
- Italy;
- Japan;
- Korea;
- Luxembourg;
- Mexico;
- Netherlands;
- New Zealand;
- Spain;
- Sweden;
- Switzerland;
- United Kingdom; and
- United States.

Other international bodies in attendance were:

- European Central Bank;
- EUROSTAT;
- International Monetary Fund;
- International Federation of Accountants’ Public Sector Committee
- World Bank; and
- OECD.

19/02/2003 18:27

**PROVISIONAL PARTICIPANTS LIST / LISTE PRELIMINAIRE DES PARTICIPANTS**  
**PUBLIC SECTOR ACCRUALS - 3<sup>RD</sup> SYMPOSIUM**  
**LA BASE DES DROITS CONSTATÉS DANS LA COMPTABILITÉ PUBLIQUE -**  
**3<sup>ÈME</sup> COLLOQUE**

OECD, Paris, 20-21 February, 2003

Chairman : Sir Andrew LIKIERMAN  
HM Treasury, United Kingdom**Australia / Australie**

**Mr. Keith ALFREDSON**  
Chairman  
Australian Accounting Standards Board  
PO Box 204, Collins Street West  
Victoria

Tel : +61 3 961 776 15  
Fax : +61 3 961 776 65  
Email : kalfredson@asb.com.au

**Mr. Brett KAUFMANN**  
Head, Accounting Policy  
Department of Finance and Administration  
John Gorton Building, King Edward Terrace  
Canberra, ACT 2600

Tel : +61 2 6215 3158  
Fax : +61 2 6215 3268  
Email : brett.kaufmann@finance.gov.au

**Mr. Phillip PRIOR**  
First Assistant Secretary  
Department of Finance and Administration  
Budget Estimates and Framework Implementation Unit  
John Gorton Building, King Edward Terrace  
Parkes, ACT 2600

Tel : +61 2 6215 2314  
Fax : +61 2 6215 3268  
Email : phillip.prior@finance.gov.au

**Mr. Paul SUTCLIFFE \***  
Director, Public Sector Accounting Standards  
International Federation of Accountants (IFAC)  
530 Little Collins Street  
Melbourne, VIC 3000

Tel : +61 3 99 09 76 77  
Fax : +61 3 99 09 76 69  
Email : psutcliffe@ifac.org

**Austria / Autriche**

**Mr. Franz MAYR**  
Economic Expert  
Federal Ministry of Finance  
Himmelpfortgasse 4-8  
A-1015 Wien

Tel : +43 1 51433 1839  
Fax : +43 1 512 9204  
Email : franz.mayr@bmf.gv.at

**Belgium / Belgique**

**M. Gert DE SMET**  
Directeur  
Service public fédéral Budget et Contrôle de la Gestion  
Administration du budget  
Tour des Finances, Boite 47. Boulevard du Jardin botanique, 50  
B-1010 Bruxelles

Tel : +32 2 210 5332  
Fax : +32 2 210 6560  
Email : gert.desmet@minfin.fed.be

**Canada / Canada**

**Mr. Timothy BEAUCHAMP \***  
Principal  
Canadian Institute of Chartered Accountants  
Public Sector Accounting  
277 Wellington Street West  
Toronto, Ontario

Tel : +1 416 204 3286  
Fax : +1 416 977 8585  
Email : tim.beauchamp@cica.ca

**Mr. William BRADSHAW**  
Acting Senior Director, Government Accounting Policy  
Division  
Treasury Board Secretariat  
Financial Management Policy and Analysis Sector  
300 Laurier Avenue West, 8th Floor/L'Esplanade Laurier,  
West Tower  
Ottawa, Ontario

Tel : +1 613 952 34 04  
Fax : +1 613 941 84 87  
Email : bradshaw.bill@tbs-sct.gc.ca

**Ms. Judy COSBY**  
Project Manager for Accrual Budgeting  
Treasury Board of Canada Secretariat  
Expenditure and Management Strategies Sector  
140 O'Connor,  
7th Floor, East Tower  
L'Esplanade Laurier  
Ottawa, Ontario K1A 0R5

Tel : +1 613 946 77 23  
Fax : +1 613 946 37 18  
Email : cosby.judy@tbs-sct.gc.ca

**Canada (Cont'd.../ Suite...)**

**Ms. Jeanette FITZPATRICK**  
Assistant Auditor General  
Office of the Auditor General of Canada  
Ottawa, Ontario K1A 0G6

Tel : +1 613  
Fax : +1 613  
Email : fitzpaj@oag-bvg.gc.ca

**Mr. Richard NEVILLE**  
Deputy Comptroller General of Canada  
Treasury Board of Canada Secretariat  
Comptrollership Branch  
L Esplanade Laurier (West Tower, 9th floor),  
300 Laurier Avenue West  
Ottawa, Ontario K1A 0R5

Tel : +1 613 957 7820  
Fax : +1 613 952 0354  
Email : neville.richard@tbs-sct.gc.ca

**Czech Republic / République Tchèque**

**Mr. Petr CERVENY**  
Budgetary Analyst  
Ministry of Finance  
State Final Account Department  
Letenska 15  
CZ-118 10 PRAHA 1

Tel : +420 257 04 21 97  
Fax : +420 257 04 23 90  
Email : petr.cervený@mfcz.cz

**Ms. Natalie DOLEZALOVA**  
Head of Public Sector Accounting Department  
Ministry of Finance  
Letenska 15  
P.O.Box 77  
CZ-118 10 PRAHA 1

Tel : +42 02 5704 4009  
Fax : +42 02 5704 4332  
Email : Natalie.Dolezalova@mfcz.cz

**Mrs. Ivana DOSTALOVA**  
Senior Officer  
Ministry of Finance  
Dept.31  
Letenská 15  
CZ-118 10 Prague

Tel : +420 2 5704 2926  
Fax : +420 2 5704 2386  
Email : Ivana.Dostalova@mfcz.cz

**Czech Republic / République Tchèque**  
**(Cont'd... / suite...)**

Mr. Vlasta MARIKOVA  
Senior Officer  
Ministry of Finance  
Odbor 11  
Letenska 15  
CZ-118 10 Prague

Tel : +420 2 5704 2399  
Fax : +420 2 4704 2757  
Email : Vlasta.Marikova@mfcf.cz

**Denmark / Danemark**

Mr. Jonas FALLOV  
Special Advisor  
Ministry of Finance  
Christiansborg Slotsplads 1  
DK-1218 COPENHAGEN K  
Denmark

Tel : +45 3392 4935  
Fax : +45 3392 4055  
Email : jfa@fm.dk

Mr. Erik HAMMER  
Head of Division  
Ministry of Finance  
Agency for Governmental Management  
Landgreven 4, Postboks 2193  
DK-1017 Copenhagen K  
Denmark

Tel : +45 3392 8846  
Fax : +45 3392 8896  
Email : eha@oes.dk

**Finland / Finlande**

Mr. Vesa JATKOLA  
Director of Financial Management Unit  
Ministry of Finance  
Budget Department  
P.O.Box 28  
FIN-00023 Government  
Finland

Tel : +358 9 160 33 033  
Fax : +358 9 160 34 840  
Email : vesa.jatkola@vm.fi

Dr. Tuomas POYSTI  
Counsellor  
Ministry of Finance  
Budget Department  
P.O.Box 28  
FIN-00023 GOVERNMENT

Tel : +358 9 160 330 25  
Fax : +358 9 160 348 40  
Email : tuomas.poysti@vm.fi

**France****M. Philippe ADHÉMAR \***

Conseiller maître  
Cour des comptes  
13. rue Cambon  
F-75001 PARIS

Tel : +33 (0)1 4298 9507  
Fax : +33 (0)1 4260 0159  
Email : padhenar@ecomptes.fr

**M. Jean-Christophe BLAIZE**

Chargé de mission  
Ministère de la Culture  
Département de l'Action Territoriale (DDAT)  
2. rue Jean Lantier  
F-75001 Paris

Tel : +33 (0)1 4015 7867  
Fax : +33 (0)1 4015 7818  
Email : jean-christophe.blaize@culture.gouv.fr

**M. Henri GIOT**

Conseil Supérieur de l'Ordre des Experts Comptables  
Département international  
153. rue de Courcelles  
F-75017 Paris

Tel : +33 (0)1 4415 6072  
Fax : +33 (0)1 4415 6265  
Email : hgiot@cs.experts-comptables.org

**Mme Karine GIZA**

Chargée de mission  
Ministère de l'Economie, des Finances et de l'Industrie  
Mission Normes Comptables  
139. rue de Bercy,  
Télédoc 242  
F-75572 PARIS CEDEX 12

Tel : +33 (0)1 53 18 70 53  
Fax : +33 (0)1 53 44 67 47  
Email : karine.giza@budget.finances.gouv.fr

**M. Jacques MAGNIEZ**

Chef de division  
INSEE  
18 bd Gabriel Péri - BP 100  
92244 Malakoff

Tel : +33 (0)1 41 17 37 28  
Fax : +33 (0)1 41 17 60 98  
Email : jacques.magniez@insee.fr

**France**  
**(Cont'd... / Suite...)**

**Mme Annick MERLOT**  
Trésorière Principale 1  
Ministère de l'Economie, des Finances et de l'Industrie  
Direction de la réforme budgétaire  
120, rue de Bercy (Télédoc 781)  
F-75012 Paris

Tel : +33 (0)1 5318 7888  
Email : annick.merlot@cp.finances.gouv.fr

**M. Jean-Paul MILOT**  
Chargé de Mission  
Ministère de l'Economie, des Finances et de l'Industrie  
Mission Normes Comptables  
Télédoc 242  
139, rue de Bercy  
F-75572 PARIS CEDEX 12

Tel : +33 (0)1 53 18 70 34  
Fax : +33 (0)1 53 44 67 46  
Email : jean-paul.milot@budget.finances.gouv.fr

**Mme Hélène PARENT**  
Chargée de mission  
Conseil Supérieur de l'Ordre des Experts Comptables  
Département International  
153, rue de Courcelles  
F-75017 Paris

Tel : +33 (0)1 4415 6271  
Fax : +33 (0)1 4415 6265  
Email : hparent@cs.experts-comptables.org

**Mme Emmanuelle PICOULET**  
Chargée de mission  
Ministère de l'Economie, des Finances et de l'Industrie  
Mission Normes Comptables  
Télédoc 242  
139 rue de Bercy  
Paris Cedex 12

Tel : +33 (0)1 53 18 79 44  
Fax : +33 (0)1 53 44 67 50  
Email : emmanuelle.picoulet@budget.finances.gouv.fr

**M. Patrick SOURY**  
Chargé de mission  
Ministère de l'Economie, des Finances et de l'Industrie  
Mission Normes Comptables  
139, rue de Bercy (Télédoc 242)  
F-75572 Paris Cedex 12

Tel : +33 (0)1 5318 7939  
Fax : +33 (0)1 5344 6751  
Email : patrick.soury@budget.finances.gouv.fr

**France****(Cont'd... / Suite...)**

**M. Lionel VAREILLE**  
Chargé de mission  
Ministère de l'Economie, des Finances et de l'Industrie  
Mission Normes Comptables  
139, rue de Bercy  
F-75572 PARIS CEDEX 12

Tel : +33 (0)1 53 18 70 54  
Fax : +33 (0)1 53 44 67 49  
Email : lionel.vareille@budget.finances.gouv.fr

**Mr. Charles WALINE**  
Chef du Secrétariat  
de la Commission des finances  
Sénat  
Palais du Luxembourg, 15 rue de Vaugirard  
F-75291 CEDEX 06 Paris

Tel : +33 (0)1  
Fax : +33 (0)1  
Email : c.waline@senat.fr

**Greece / Grèce**

**Mrs. Maria ASTRINAKI**  
General Accounting Office  
37 Panepistimiou st  
GR-101 65 Athens

Tel: +30 21 033 38 398  
Fax: +30 21 032 37 270  
Email : mastrin@mof-glk.gr

**Ms. Angeliki TSOUCHLOU**  
Senior Economist  
Ministry of Finance  
General Accounting Office, Budget Division  
37, Panepistimiou Street  
GR-101 65 Athens

Tel : +30 21 033 38 473  
Fax : +30 21 032 37 270  
Email : atsouhl@mof-glk.gr

**Hungary / Hongrie**

**Ms. Adrienn NAGY**  
Senior Counsellor  
Ministry of Finance  
Jozsef Nador tér 2-4  
H-1051 Budapest

Tel : +36 1 327 26 80  
Fax : +36 1 327 25 00  
Email : adrienn.nagy@pm.gov.hu



**Hungary / Hongrie**  
**(Cont'd... / Suite...)**

**Mr. Balázs ROMHÁNYI**  
 Deputy Head of Department, Financial Policy Affairs  
 Ministry of Finance  
 Directorate of Fiscal and Financial Policy Affairs  
 József nádor tér 2/4  
 H-1051 BUDAPEST  
 Tel : +36 1 327 5996  
 Fax : +36 1 327 5656  
 Email : balazs.romhanyi@pm.gov.hu

**Dr. Imre VEREBÉLYI**  
 Envoy Extraordinary and Minister Plenipotentiary  
 Permanent Delegation  
 140, avenue Victor Hugo  
 F-75116 Paris  
 France  
 Tel : +33 (01) 53 65 65 09  
 Fax : +33 (01) 47 55 80 60  
 Email : imre.verebelyi@delhongrie-ocde.fr

**Iceland / Islande**

**Mr. Thorhallur ARASON**  
 Deputy Secretary General  
 Ministry of Finance  
 Department of Financial Management  
 Arnarhvoll  
 IS-150 Reykjavik  
 Tel : +354 5609200  
 Fax : +354 5628280  
 Email : thorhallur.arason@fjr.stjr.is

**Mr. Gunnar HALL**  
 Director General  
 National Accounting Office  
 Solvholsgata 7  
 IS-150 REYKJAVIK  
 Tel : +354 560 9360  
 Fax : +354 562 6383  
 Email : gunnar.hall@fjs.is

**Italy / Italie**

**Dr. Carlo CONTE**  
 Head, Cost-Benefit Analysis and Budget Reform Office  
 Public Finance Division, Ragioneria Generale dello Stato  
 Ministry of the Economy and Finance  
 Via XX Settembre 97  
 I-00187 ROMA  
 Tel : +39 06 4761 3810  
 Fax : +39 06 4761 3757  
 Email : carlo.conte@tesoro.it

**Italy / Italie**  
**(Cont'd... / Suite...)**

**Mr. Andrea MANCINI**  
 Direttore  
 ISTAT  
 Dipartimento delle Statistiche Economiche  
 Via Cesare Balbo 16  
 I-00184 ROME

Tel : +39 06 4673 2500  
 Fax : +39 06 4673 2452  
 Email : anmancin@istat.it

**Mr. Luca RIZZUTO**  
 Italian Senate  
 Via Dogana Vecchia, 29  
 I-00186 Roma

Tel : +39 06  
 Fax : +39 06  
 Email : l.rizzuto@senato.it

**Japan / Japon**

**Mr. Chishiro MATSUMOTO**  
 Section Chief  
 Ministry of Finance  
 Budget Bureau  
 3-1-1 Kasumigaseki,  
 Chiyoda-Ku  
 100-8940 Tokyo

Tel : +81 3 3581 2027  
 Fax : +81 3 5251 2117  
 Email : chishiro.matsumoto@mof.go.jp

**Mr. Junji UEDA**  
 Deputy Director  
 Ministry of Finance  
 Budget Bureau  
 3-1-1 Kasumigaseki  
 Chiyoda-Ku  
 100-8940 Tokyo

Tel : +81 3 3581 3027  
 Fax : +81 3 5251 2118  
 Email : junji.ueda@mof.go.jp

**Korea / Corée**

**Mr. Young-Wook CHO**  
 Deputy Director  
 Ministry of Finance & Economy  
 1. Jungangdong  
 Gwacheon-So  
 427-725 Gyeonggi-Do

Tel : +82 2 2110 2390  
 Fax : +82 2 503 9291  
 Email : choyw@mofe.go.kr

**Korea / Corée**  
**(Cont'd... / suite...)**

**Jung-Hwan LEE**  
 Director General  
 Ministry of Finance & Economy  
 1, Jungangdong  
 Gwacheon-So  
 427-725 Gyeonggi-Do

Tel : +82 2 2110 2379  
 Fax : +82 2 503 9291  
 Email : junghlee@mofe.go.kr

**Luxemburg / Luxembourg**

**Mr. Jean-Marie HAENSEL**  
 Inspection générale des finances  
 Ministère des Finances  
 10, avenue Guillaume  
 Luxembourg - L-1650

Tel : +352 478 2760  
 Fax : +352 478 2673  
 Email : jean-marie.haensel@igf.etat.lu

**Mexico**

**Mr. Max Alberto DIENER SALA**  
 Director General of Legal Affairs  
 Ministry of Finance and Public Credit  
 Av. Constituyentes 1001  
 Colonia Belen de las Flores  
 C.P. 01110 Mexico City

Tel : +52 55 9158 47 22 / 23  
 Fax : +52 55 9158 46 35 / 47 24  
 Email : madienersc@gob.mx  
 Max@ienlaces.com.mx

**Netherlands / Pays-Bas**

**Mr. Rene GERRITS**  
 Advisor, Budgetary Affairs  
 Ministry of Finance  
 POBox 20201  
 2500 EE Den Haag

Tel : +31 70 342 73 11  
 Fax : +31 70 342 79 46  
 Email : P.M.GERRITS@MINFIN.NL

**Dr. Manus TWISK**  
 Deputy Head of General Audit Policy Section  
 Ministry of Finance  
 Government Audit Policy Section  
 P.O. Box 20201  
 2500 EE DEN HAAG

Tel : +31 70 342 72 23  
 Fax : +31 70 342 79 87  
 Email : h.a.twisk@minfin.nl

**Netherlands / Pays-Bas**  
**(Cont'd... / Suite...)**

Mr. Johan VAN DEN BERG  
Head, Financial Management  
Ministry of Finance  
Budget Affairs Directorate  
Postbus 20201  
2500 EA DEN HAAG

Tel : +31 70 342 72 68  
Fax : +31 70 342 79 46  
Email : j.berg@minfin.nl

**New Zealand / Nouvelle-Zélande**

Ms. Anna COOK  
Senior Analyst  
New Zealand Treasury  
PO Box 3724  
Wellington

Tel : +64 4 639 619  
Fax : +64-4  
Email :

Mr. Ken WARREN  
Chief Accounting Advisor  
The Treasury  
P.O.Box 3724  
Wellington

Tel : +64 4 471 5128  
Fax : +64 4 472 4163  
Email : ken.warren@treasury.govt.nz

**Spain / Espagne**

Mr. Alberto REQUENA  
Chef de Service des entreprises publiques  
Intervención General de la Administración del Estado  
Sous-Direction Générale d'Analyses et Comptes Economiques  
du Secteur Public  
María de Molina, 50  
E-28006 MADRID

Tel : +34 91 536 7389  
Fax : +34 91 536 7370  
Email : a.requena@igae.minhac.es

**Sweden / Suède**

Mr. Daniel BERGWALL  
Ministry of Finance  
Economic Affairs Department, Division for Public Finances  
S-103 33 Stockholm

Tel : +46 8 405 15 61  
Fax: +46-8  
Email : daniel.bergwall@finance.ministry.se

**Sweden / Suède**  
**(Cont'd... / Suite...)**

**Ms. Anne DAHL**  
 Deputy Director  
 Ministry of Finance  
 Budget Department  
 S-103 33 Stockholm

Tel : +46 8 405 16 54  
 Fax : +46 8 411 08 35  
 Email : anne.dahl@finance.ministry.se

**Ms. Kristina LUNDQVIST**  
 Head  
 Swedish Financial Management Authority  
 Accounting Development Unit  
 P.O. Box 45316  
 SE-104 30 Stockholm

Tel : +46 8 690 45 05  
 Fax : +46 8 690 41 05  
 Email : kristina.lundqvist@esv.se

**Mr. Thomas NIELSEN**  
 Senior Administrative Officer  
 Ministry of Finance  
 Budget Department  
 Jorgränd 69  
 Sollentuna 192 74

Tel : +46 8 405 15 52  
 Fax : +46 8 796 90 97  
 Email : thomas.nielsen@finance.ministry.se

**Switzerland / Suisse**

**M. Christian AYER**  
 Secrétaire  
 Assemblée fédérale  
 Secrétariat des commissions des finances et de la délégation des  
 finances des chambres fédérales  
 Parlamentsdienste - Palais du Parlement  
 CH-3003 BERNE

Tel : +41 31 322 6391  
 Fax : +41 31 322 6192  
 Email : christian.ayer@pd.admin.ch

**M. Lukas BEGLINGER**  
 Représentant permanent adjoint  
 Délégation Permanente  
 28. rue de Martignac  
 75007 Paris  
 France

Tel : +33 (0)1 49 55 74 52  
 Fax : +33 (0)1 45 51 01 49  
 Email : Lukas.Beglinger@pao.rep.admin.ch

**Switzerland / Suisse**  
**(Cont'd... / Suite...)**

**Mr. Antonios HANIOTIS**  
 Chef du Projet Nouveau modèle comptable  
 Département fédéral des Finances  
 Administration fédérale des finances  
 Bundesgasse 3  
 CH-3003 Berne

Tel : +41 31 323 8674  
 Fax : +41 31 322 6103  
 Email : antonios.haniotis@efv.admin.ch

**M. Fernand MARIETAN**  
 Assemblée fédérale  
 Conseiller national et Rapporteur de la  
 Commissions des finances et de la Délégation des Finances des  
 chambres fédérales  
 Parlamentsdienste - Palais du Parlement  
 CH-3003 Berne  
 Switzerland

Tel: +41 24 475 70 60  
 Fax: +41 31  
 Email : fernand.marietan@pd.admin.ch

**Mr. Peter SAURER**  
 Directeur adjoint  
 Département fédéral des finances  
 Administration fédérale des finances  
 CH-3003 Berne

Tel: +41 31 322 6009  
 Fax : +41 31 322 7549  
 Email : peter.saurer@efv.admin.ch

**United Kingdom / Royaume-Uni**

**Mr. Ian CARRUTHERS**  
 Head of Whole of Government Accounts Project  
 HM Treasury  
 1 Horse Guards Road  
 London - SW1A 2HQ

Tel : +44 20 7270 4302  
 Fax : +44 20 7270 4545  
 Email : [ian.carruthers@hm-treasury.gov.uk](mailto:ian.carruthers@hm-treasury.gov.uk)

**Mr. Brian GLICKSMAN**  
 Treasury Officer of Accounts  
 HM Treasury  
 1 Horse Guards Road  
 London - SW1A 2HQ

Tel : +44 20 7270 4886  
 Fax : +44 20 7270 4311  
 Email : [brian.glicksman@hm-treasury.gsi.gov.uk](mailto:brian.glicksman@hm-treasury.gsi.gov.uk)

**United Kingdom / Royaume-Uni**  
**(Cont'd... / Suite...)**

**Mr. Brian GRUBB**  
Audit Manager  
National Audit Office  
157-197 Buckingham Palace Road  
Victoria  
London - SW1 9SP

Tel : +44 20 7798 7674  
Fax : +44 20 7798 7948  
Email : brian.grubb@nao.gsi.gov.uk

**Mr. Mike HATHORN \***  
Scott-Moncrieff  
17 Melville Street  
Edinburgh  
Scotland EH3 7PH

Tel : +44 131 473 3500  
Fax : +44 131 473 3535  
Email : mike.hathorn@scott-moncrieff.com

**Sir Andrew LIKIERMAN**  
Head, Government Accountancy Service and Managing  
Director, Financial Management, Reporting and Audit  
HM Treasury  
1 Horse Guards Road  
London - SW1A 2HQ

Tel : +44 20 7270 4530  
Fax : +44 20 7270 4545  
Email : andrew.likierman@hm-treasury.gov.uk

**Mr. David LOWETH**  
Head  
HM Treasury  
Central Accountancy Team  
1 Horse Guards Road  
London - SW1A 2HQ

Tel : +44 20 7270 4508  
Fax : +44 20 7270 4545  
Email : david.loweth@hm-treasury.gov.uk

**Ms. Liz PASSMAN**  
Head  
HM Treasury  
Resource Budgeting Branch  
1 Horseguards Road  
London

Tel : +44 0207 57 78  
Fax : +44 0207 49 20  
Email : Elizabeth.Passman@hm-treasury.gov.uk

**United Kingdom / Royaume-Uni**  
**(Cont'd... / Suite...)**

**Mr. John STANFORD \***  
Assistant Director, Policy and Technical  
Chartered Institute of Public Finance and Accountancy  
(CIPFA)  
3, Robert Street  
London - WC2N 6 BH  
  
Tel : +44 20 7543 5682  
Fax : +44 20 7543 5695  
Email : john.stanford@cipfa.org

**United States / Etats-Unis**

**Mr. Barry ANDERSON**  
Deputy Director  
Congressional Budget Office  
Room 402 Ford House Office Building  
2nd and D Streets SW  
Washington DC 20515  
  
Tel : +1 202 2262702  
Fax : +1 202 2257509  
Email : bba@cbo.gov

**Mr. Robert W. KILPATRICK**  
Fiscal Economist  
Office of Management and Budget  
Budget Review Division  
New Executive Office Building (Room 6001),  
725 17th Street, NW  
Washington DC 20503  
  
Tel : +1 202 395 3667  
Fax : +1 202 395 7230  
Email : robert\_kilpatrick@omb.eop.gov

**Mr. Robert REID**  
Deputy Assistant Secretary, Accounting Operations  
United States Department of the Treasury  
Fiscal Service  
1500 Pennsylvania Avenue, NW (Room 2064 NT)  
Washington DC 20220  
  
Tel : +1 202 622 0550  
Fax : +1 202 622 0962  
Email : robert.reid@do.treas.gov

**EC / CE**

**M. Marc AERTGEERTS**  
Administrateur  
Commission européenne  
DG Budget/C2  
BRE2 9/526  
Rue de la Loi, 200  
B-1049 Bruxelles  
  
Tel : +32 2 29 64 861  
Fax : +32 2 29 95 729  
Email : marc.aertgeerts@cec.eu.int



**EC / CE**  
**(Cont'd... / Suite...)**

**Ms. Rosa ALDEA BUSQUETS**  
 Head of Unit  
 European Commission  
 DG Budgets/C2  
 BRE 2 9/540  
 Rue de la Loi, 200  
 B-1049 Bruxelles

Tel : +32 2 29 50 848  
 Fax : +32 2 29 95 729  
 Email : maria-rosa.aldea-busquets@cec.eu.int

**Mr. Marc OOSTENS**  
 Director  
 European Commission  
 DG Budget  
 Avenue d'Auderghem 19  
 B-1040 Brussels  
 Belgium

Tel : +32 2 295 91 14  
 Fax : +32 2 296 14 85  
 Email : marc.oostens@cec.eu.int

**European Central Bank /**  
**Banque centrale européenne**

**Mr. Stephen KEUNING**  
 Head, Statistics Directorate  
 European Central Bank  
 Kaiserstrasse 29, Postfach 16 03 19  
 D-60311 FRANKFURT  
 Germany

Tel : +49 69 1344 7670  
 Fax : +49 69 1344 7693  
 Email : steven.keuning@ecb.int

**EUROSTAT / EUROSTAT**

**Mr. Dieter GLATZEL**  
 Head of Unit B4  
 EUROSTAT / European Commission  
 Bâtiment Jean Monnet, B.P. 1907  
 L-2029 Luxembourg  
 Luxembourg

Tel : +352 4301 32033  
 Fax : +352 4301 32929  
 Email : dieter.glatzel@cec.eu.int

**International Monetary Fund (IMF) /**  
**Fonds Monétaire International (FMI)**

**Mr. Paul COTTERELL**  
 Advisor,  
 International Monetary Fund  
 701, 19th Street, NW  
 Washington DC 20431

Tel : +1 202 623 6489  
 Fax : +1 202 623 6460  
 Email : pcotterell@imf.org

**International Monetary Fund (IMF) /  
Fonds Monétaire International (FMI)  
(Cont'd... / Suite...)**

Mr. Richard HEMMING  
Assistant Director  
International Monetary Fund  
Fiscal Affairs Department  
700 19th Street, N.W.  
Washington DC 20431

Tel : +1 202 623 85 43  
Fax : +1 202 623 97 44  
Email : rhemming@imf.org

**World Bank / Banque Mondiale**

Mr. Ian MACKINTOSH \*  
Manager, Financial Management  
World Bank  
MC 10-209  
1818 H Street  
Washington DC 20433

Tel : +1 202 473 1150  
Fax : +1 202 477 6050  
Email : imackintosh@worldbank.org

\* Member of International Federation of Accountants - Public Sector Committee

**OECD / OCDE**

BOARD OF AUDITORS

Mr. Patrick MORDACQ  
Chairman  
Tel : +33 (0)1 45 24 82 48  
Email : patrick.morcacq@oecd.org

STATISTICS DIRECTORATE / DIRECTION DES  
STATISTIQUES

Mr. Enrico GIOVANNINI  
Director  
Tel : +33 (0)1 45 24 19 11  
Email : Enrico.GIOVANNINI@oecd.org

Mr. François LEQUILLER  
Head of Division  
Tel : +33 (0)1 45 24 88 06  
E-mail : francois.lequiller@oecd.org

EXECUTIVE DIRECTORATE / DIRECTION EXECUTIVE

Mr. Normand SAUCIER  
Head of Service  
Tel : +33 (0)1 45 24 98 80  
Email : Normand.SAUCIER@oecd.org

Mr. Jean-Philippe DUVAL  
Consultant  
Mr. Fabrice FRANCILLON  
Consultant  
Mr. Jean-Louis ROUVET  
Consultant

**OECD / OCDE (Cont'd... / Suite...)**

PUBLIC GOVERNANCE AND TERRITORIAL  
DEVELOPMENT DIRECTORATE /  
DIRECTION DE LA GOUVERNANCE PUBLIQUE ET DU  
DEVELOPPEMENT TERRITORIAL  
(GOV)

**Mme Odile SALLARD**  
Director  
Tel : +33 (0)1 45 24 87 40  
Email : Odile.SALLARD@oecd.org

**Mr. Alex MATHESON**  
Head, Budgeting and Management  
Tel : +33 (0)1 45 24 90 85  
Email : Alex.MATHESON@oecd.org

**Mr. Jon BLONDAL**  
Principal Administrator  
Budgeting and Management Division  
Tel : +33 (0)1 45 24 76 59  
Email : Jon.BLONDAL@oecd.org

**Ms. Jennifer GARDNER**  
Assistant  
Budgeting and Management Division  
Tel : 01 45 24 90 76  
Email : Jennifer.GARDNER@oecd.org

**Mrs. Hélène LECONTE**  
Office Manager - Budgeting and Management Division  
Tel : 01 45 24 90 63  
Email : Helene.LECONTE@oecd.org

21-Feb-03

**CORRIGENDUM TO THE PROVISIONAL PARTICIPANTS LIST /  
CORRIGENDUM A LA LISTE PRÉLIMINAIRE DES PARTICIPANTS****PUBLIC SECTOR ACCRUALS - 3<sup>RD</sup> SYMPOSIUM  
LA BASE DES DROITS CONSTATÉS DANS LA COMPTABILITÉ PUBLIQUE -  
3<sup>ÈME</sup> COLLOQUE**

OECD, Paris, 20-21 February, 2003

Chairman : Sir Andrew LIKIERMAN  
HM Treasury, United Kingdom**Belgium / Belgique****M. Gert DE SMET**

Directeur

Service public fédéral Budget et Contrôle de la Gestion

Tour des Finances, Boîte 47, Boulevard du Jardin botanique, 50  
B-1010 Bruxelles

Tel : +32 2 210 5332

Fax : +32 2 210 6560

Email : gert.desmet@minfin.fed.be

**Czech Republic / République Tchèque****Mr. Petr CERVENY**

Budgetary Analyst

Ministry of Finance

State Final Account Department

Letenska 15

CZ-118 10 Praha 1

Tel : +420 257 04 21 97

Fax : +420 257 04 23 90

Email : petr.cerveny@mfcf.cz

**Ms. Natalie DOLEZALOVA**

Head of Public Sector Accounting Department

Ministry of Finance

Letenska 15

P.O.Box 77

CZ-118 10 Praha 1

Tel : +42 02 5704 4009

Fax : +42 02 5704 4332

Email : Natalie.Dolezalova@mfcf.cz

**United Kingdom / Royaume-Uni**

**Mr. Ian CARRUTHERS**  
Head of Whole of Government Accounts Project  
HM Treasury  
1; Horse Guards Road  
London - SW1A 2HQ  
  
Tel : +44 20 7270 4502  
Fax : +44 20 7270 4545  
Email : [ian.carruthers@hm-treasury.gov.uk](mailto:ian.carruthers@hm-treasury.gov.uk)

**Mr. Brian GLICKSMAN**  
Treasury Officer of Accounts  
HM Treasury  
1; Horse Guards Road  
London - SW1A 2HQ  
  
Tel : +44 20 7270 4886  
Fax : +44 20 7270 4311  
Email : [brian.glicksman@hm-treasury.gsi.gov.uk](mailto:brian.glicksman@hm-treasury.gsi.gov.uk)

**Mr. Brian GRUBB**  
Audit Manager  
National Audit Office  
157-197 Buckingham Palace Road  
Victoria  
London - SW1 9SP  
  
Tel : +44 20 7798 7674  
Fax : +44 20 7798 7948  
Email : [brian.grubb@nao.gsi.gov.uk](mailto:brian.grubb@nao.gsi.gov.uk)

**Mr. Mike HATHORN \***  
Scott-Moncrieff  
17 Melville Street  
Edinburgh  
Scotland; EH3 7PH  
  
Tel : +44 131 473 3500  
Fax : +44 131 473 3535  
Email : [mike.hathorn@scott-moncrieff.com](mailto:mike.hathorn@scott-moncrieff.com)

**Sir Andrew LIKIERMAN**  
Head, Government Accountancy Service and Managing  
Director, Financial Management, Reporting and Audit  
HM Treasury  
1 Horse Guards Road  
London - SW1A 2HQ  
  
Tel : +44 20 7270 4530  
Fax : +44 20 7270 4545  
Email : [andrew.likierman@hm-treasury.gov.uk](mailto:andrew.likierman@hm-treasury.gov.uk)

**United Kingdom / Royaume-Uni**  
**(Cont'd... / Suite...)**

**Mr. David LOWETH**

Head  
HM Treasury  
Central Accountancy Team  
1 Horse Guards Road  
London - SW1A 2HQ

Tel : +44 20 7270 4508  
Fax : +44 20 7270 4545  
Email : david.loweth@hm-treasury.gov.uk

**Ms. Liz PASSMAN**

Head  
HM Treasury  
Resource Budgeting Branch  
1, Horseguards Road  
London; SW1A 2HQ

Tel : +44 0207 57 78  
Fax : +44 0207 49 20  
Email : Elizabeth.Passman@hm-treasury.gov.uk

**Mr. Doug RAYNER**

Financial Management Directorate  
HM Treasury  
1 Horseguards Road  
London; SW1A 2HQ

Tel : +44 020 7270 4866  
Fax : +44 020 7270 4545  
Email : doug.rayner@hm-treasury.gov.uk

**Mr. John STANFORD \***

Assistant Director, Policy and Technical  
Chartered Institute of Public Finance and Accountancy  
(CIPFA)  
3, Robert Street  
London - WC2N 6 BH

Tel : +44 20 7543 5682  
Fax : +44 20 7543 5695  
Email : john.stanford@cipfa.org

**European Central Bank /**  
**Banque centrale européenne**

**Mr. Steven KEUNING**

Director General  
Statistics Directorate General  
European Central Bank  
Kaiserstrasse 29, Postfach 16 03 19  
D-60311 Frankfurt  
Germany

Tel : +49 69 1344 7670  
Fax : +49 69 1344 7693  
Email : steven.keuning@ecb.int

**OECD / OCDE (Cont'd... / Suite...)**

PUBLIC GOVERNANCE AND TERRITORIAL  
DEVELOPMENT DIRECTORATE /  
DIRECTION DE LA GOUVERNANCE PUBLIQUE  
ET DU DEVELOPPEMENT TERRITORIAL  
(GOV)

**Mr. Alex MATHESON**  
Head, Budgeting and Management  
Tel : +33 (0)1 45 24 90 85  
Email : Alex.MATHESON@oecd.org

**Mr. Jon BLONDAL**  
Principal Administrator  
Budgeting and Management Division  
Tel : +33 (0)1 45 24 76 59  
Email : Jon.BLONDAL@oecd.org

**Ms. Jennifer GARDNER**  
Assistant  
Budgeting and Management Division  
Tel : +33(0)1 45 24 90 76  
Email : Jennifer.GARDNER@oecd.org

**Mrs. Hélène LECONTE**  
Office Manager - Budgeting and Management Division  
Tel : +33(0)1 45 24 90 63  
Email : Helene.LECONTE@oecd.org