

Unclassified

GOV/PGC/SBO/A(2015)3

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

English - Or. English

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

**Working Party of Senior Budget Officials**

**OECD PARLIAMENTARY BUDGET OFFICIALS AND INDEPENDENT FISCAL INSTITUTIONS  
7th Annual Meeting**

**ANNOTATED AGENDA**

**Austrian Parliament, Vienna  
16-17 April 2015**

*Meeting Chair: Mr. Helmut Berger, Head, Parliamentary Budget Office, Austria.*

For further information, please contact Lisa VON TRAPP at OECD Headquarters  
Tel. +33 1 45 24 81 33; Email: [lisa.vontrapp@oecd.org](mailto:lisa.vontrapp@oecd.org)

Complete document available on OLIS in its original format

*This document and any map included herein are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area.*



GOV/PGC/SBO/A(2015)3  
Unclassified

English - Or. English

**7TH ANNUAL MEETING OF OECD PARLIAMENTARY BUDGET OFFICIALS  
AND INDEPENDENT FISCAL INSTITUTIONS**

**VIENNA, 16 -17 APRIL 2015**



**REPUBLIK ÖSTERREICH** Parlament,  
Dr. Karl Renner-Ring 3, 1017 Wien, Österreich, Tel. + 43 1 401 10-0, [www.parlament.gv.at](http://www.parlament.gv.at)

**7<sup>th</sup> ANNUAL MEETING OF OECD PARLIAMENTARY BUDGET OFFICIALS  
AND INDEPENDENT FISCAL INSTITUTIONS**

**ANNOTATED AGENDA**

**Wednesday, 15 April 2015**

**18:30**      **Welcome Reception at Palais Epstein** (Dr. Karl Renner-Ring 1)

*Welcome Address*

- **Reinhold Lopatka**, Chairman, Parliamentary Group of the Austrian People's Party, former State Secretary, Austrian Federal Ministry of Finance

*Key Note Address: Peer Reviews – An Effective Tool for Capacity Development*

- **Josef Moser**, President of the Austrian Court of Audit and Secretary General of INTOSAI

**Thursday, 16 April 2015**

**8:30 - 9:00**      **Registration** – The Austrian Parliament (Dr. Karl Renner-Ring 3)

**9:00 - 9:15**      **Opening** by the Meeting Chair, **Helmut Berger**, Head, Parliamentary Budget Office (PBO), Austria and **OECD Secretariat** followed by **Delegates' Introductions**.

**9:15 - 9:30**      **Welcome Address**

- **Christoph Matznetter**, Deputy Chair, Budget Committee, Austrian Parliament

**9:30 - 11:00**      **SESSION 1 -- New Institutions**

The number of independent parliamentary budget offices and fiscal councils in the OECD area has more than tripled in the past decade. This session will provide an overview of new institutions in Estonia, Germany, and Luxembourg, as well as one of the first subnational councils in Scotland. Following the main presentations, the session Delegates are encouraged to provide updates on any major evolutions regarding their institutions' developments in the past year.

**Chair: Christoph Matznetter**, Deputy Chair, Budget Committee, Austrian Parliament

**Presenters:**

- **Andrus Alber**, Vice-Chair, Fiscal Council, Estonia
- **Eckhard Janeba**, Chairman, Independent Advisory Board to the Stability Council, Germany

- **Romain Bausch**, Chairman, *Conseil national des finances publiques* (CNFP), Luxembourg
- **Susan Rice**, Chairman, Scottish Fiscal Commission, Scotland, United Kingdom

**11:00 - 11:15** *Coffee Break*

**11:15 - 12:30** **SESSION 2 -- First Evaluations of Independent Fiscal Institutions**

In 2014 both the Australian Parliamentary Budget Office and the United Kingdom's Office for Budget Responsibility were subject to their first external evaluation. The Irish Fiscal Advisory Council is in the midst of its first external review. This session will examine the different forms these evaluations have taken, including practical issues such as stakeholder involvement, timing, and cost; the major evaluation outcomes; and potential benefits to be gained and pitfalls to be avoided when designing an evaluation exercise.

**Chair: Wim Suyker**, Programme Leader, Public Finance, CPB Netherlands Bureau for Economic Policy Analysis

**Presenters:**

- **Phil Bowen**, Parliamentary Budget Officer, Parliamentary Budget Office (PBO), Australia
- **Robert Chote**, Chairman, Office for Budget Responsibility (OBR), United Kingdom
- **John McHale**, Chairman, Irish Fiscal Advisory Council (IFAC), Ireland

**12:30 - 13:45** *Family Photo and Luncheon*

**13:45 - 14:00** **Welcome Address**

- **Harald Dossi**, Secretary General of the Parliamentary Administration

**14:00 - 15:00** **SESSION 3 – Evaluating the Performance of Independent Fiscal Institutions: Towards a Common Evaluation Framework**

Following last year's discussions, this session will provide an opportunity to review and comment on our network's proposed evaluation framework with a view to finalising and adopting it in the near future. The framework, entitled *Evaluating the Performance of Independent Fiscal Institutions: Towards a Common Evaluation Framework*, has now been subject to a first round of in-depth scrutiny by a High Level Reference Group drawn from within our network.

**Chair: Robert Chote**, Chairman, Office for Budget Responsibility (OBR), United Kingdom

**Presenter:**

- **Kevin Page**, Jean-Luc Pepin Research Chair, Faculty of Social Sciences, University of Ottawa, Canada

**15:00 – 16:15 SESSION 4a – Performance Budgeting and Parliamentary Oversight**

Reforms that initiate a transition from traditional line-item budgeting towards a performance orientation can have profound effects on the way in which legislative bodies control public finances, and on executive-legislative relations. While some parliaments have embraced performance budgeting, others have rejected it or instigated a reversal of earlier reforms. This session reviews the implications of output and outcome-focused approaches to budgeting for parliamentary oversight – particularly at the committee level – and analyses the potential benefits and challenges inherent in each approach with reference to country experiences. The session will include case studies of how the new performance budget has impacted scrutiny and debate in the Austrian Parliament and how committees in the Scottish Parliament are working to develop a “logic model” in their budget scrutiny linking the budget to outcomes and indicators in the Scottish National Performance Framework.

**Chair: Friederike Schwarzenborfer**, Deputy Director General, Ministry of Finance, Austria

**Presenters:**

- **Joachim Wehner**, Associate Professor in Public Policy, London School of Economics and Political Science
- **Helmut Berger**, Head, Parliamentary Budget Office (PBO), Austria
- **Simon Wakefield**, Head, Financial Scrutiny Unit, Scottish Parliament Information Centre (SPICe), United Kingdom

**16:15 - 16:30 Coffee Break****16:30 - 17:30 SESSION 4b -- Performance Budgeting and Parliamentary Oversight**

Parliamentarians in Canada are responsible for reviewing and approving spending plans supported by performance management information. Part two of the discussion on performance budgeting and parliamentary oversight will examine analysis from the Canadian Parliamentary Budget Office on the use of performance information for decision-making on fiscal consolidation measures, specifically whether performance information was a significant factor in whether certain programs had their funding reduced or eliminated and the consequences of these funding decisions on service levels.

**Chair: Kristina Fuchs**, Senior Expert, Parliamentary Budget Office (PBO), Austria

**Presenter:**

- **Mostafa Askari**, Assistant Parliamentary Budget Officer, Parliamentary Budget Office (PBO), Canada

**19:00 Visit to the Austrian National Library and Dinner**

- “**Reflections on Budget Accountability**”, discussion with **Kai Jan Krainer**, **Bruno Rossmann** and **Rainer Hable**, Spokesmen on Budget Policy and Members of the Budget Committee of the Austrian Parliament

*\*\*\*Please note that staff from the Austrian Parliamentary Administration will pick up delegates from the three meeting hotels at 18:30 to escort them to the Austrian National Library\*\*\**

## **Friday, 17 April 2015**

### **8:30 - 10:00      SESSION 5 -- Relations with other Official Institutions**

Building on previous sessions on access to information and data, this session will take a wider view of strategies parliamentary budget offices and fiscal councils are using to communicate, both formally and informally, with other agencies such as Ministry of Finance or line ministries, the central bank, statistical agency, supreme audit institution, etc. How do they obtain the information and data they need from these agencies (or other sources) and how do they develop their own information and data where there are gaps? What are the main challenges involved? How do they manage potential conflicts?

**Chair: Robert Chote**, Chairman, Office for Budget Responsibility (OBR), United Kingdom.

**Presenters:**

- **José Luis Escriva**, President, *Autoridad Independiente de Responsabilidad Fiscal (AIREF)*, Spain
- **Ludovit Ódor**, Council Member, Council for Budget Responsibility (CBR), Slovak Republic
- **Junki Kim**, Chief, National Assembly Budget Office (NABO), Korea.
- **Pete Fontaine**, Head (former), Budget Analysis Division, Congressional Budget Office (CBO), United States

### **10:00 - 10:15      Coffee Break**

### **10:15 - 11:15      SESSION 6 -- Government Debt and Fiscal Frameworks**

The sharp rise in debt experienced by most OECD countries during the crisis raises questions about the prudent debt level countries should target. It also raises questions about the fiscal frameworks needed to reach them and to accommodate cyclical fluctuations along the path towards a prudent debt target, creating fiscal space to react to future shocks and taking into account countries' specificities. This session will look at the pros and cons of using different government debt indicators; why governments should set prudent debt targets through the lenses of sustainability impact on the economy and possible effects of macroeconomic shocks and other fiscal risks; the design and components (fiscal rules independent fiscal institutions, budgeting processes, etc.); and the political economy issues that can help countries overcome "fiscal consolidation fatigue"

**Chair: Bernhard Felderer**, President, Fiscal Advisory Council (FISK), Austria

**Presenter:**

- **Christian Kastrop**, Director, Policy Studies Branch, Economics Department, OECD

**Discussant:**

- **Xavier Debrun**, Deputy Division Chief, Fiscal Policy and Surveillance, Fiscal Affairs Department, International Monetary Fund (IMF)

**11:15 - 12:45    SESSION 7 -- Independent Fiscal Institutions and Medium-term Budgetary Frameworks**

Many OECD member countries have adopted medium term budgetary frameworks and those within the European Union are now required to “establish a credible, effective medium- term budgetary framework providing for the adoption of a fiscal planning horizon of at least 3 years”. Medium term budgetary frameworks are subject to many of the risks that independent fiscal institutions help guard against, e.g. non-binding fiscal targets, optimistic projections, and weak political commitment. This session will examine how IFI analyses (in particular key tasks related to forecasting, assessment of compliance with fiscal rules and targets; assessment of the effective medium-term character of these frameworks; and/or assessment of how policies might impact these dimensions) can contribute to increased transparency and credibility of MTBFs. How relevant IFI analysis is used by decision makers in the parliamentary and wider public debate; how effective this work is in helping to achieve sound fiscal policy outcomes; and what steps could IFIs take to enhance the policy impact of their analyses?

*Chair:* **Phil Bowen**, Parliamentary Budget Officer, Parliamentary Budget Office, Australia

*Presenters:*

- **Bernhard Felderer**, President, and **Philip Schuster**, Economist, Fiscal Advisory Council (FISK), Austria
- **Pete Fontaine**, Head (former), Budget Analysis Division, Congressional Budget Office (CBO), United States
- **Wim Suyker**, Programme Leader, Public Finance, CPB Netherlands Bureau for Economic Policy Analysis
- **John McHale**, Chairman, Irish Fiscal Advisory Council (IFAC), Ireland

**12:45 - 14:15    *Tour of Parliament and Luncheon*****14:15 -15:15    SESSION 8 -- Developing Operational Principles for EU Independent Fiscal Institutions**

It has been the practical working experience of EU IFIs that the EU fiscal framework lacks guidance and methodological clarity in several areas. Building in part on the positive exercise to develop our higher level OECD Principles, the EU IFIs are working to develop a set of common operational principles in areas such as ambiguous provisions, the endorsement function, national debt targets, significant deviation, one-off temporary measures and contingent liabilities. This session will present this work so far to the broader OECD network for feedback.

*Chair:* **François Monier**, Secretary General, High Council of Public Finance (HCFP), France

*Presenters:*

- **Carlos Marinheiro**, Member of the Board, Portuguese Public Finance Council (CFP), Portugal
- **Michal Horvath**, Council Member, Council for Budget Responsibility (CBR), Slovak Republic

**15:15 - 16:00**    **SESSION 9 -- Reports from “Sister” networks, report by the OECD Secretariat, and proposals for future work**

**Chair: Helmut Berger**, Head, Parliamentary Budget Office (PBO), Austria

This session will begin with brief reports from two “sister” networks: (1) the World Bank’s Global Network of Parliamentary Budget Offices (GN-PBO)<sup>1</sup> represented by **Romulo Emmanuel Jr. Miral**, Director General, Congressional Policy and Budget Research Department, House of Representatives, Philippines and (2) the Inter-Parliamentary Financial Information Network (IPFIN) represented by **Larry Honeysett**, Head of Financial Scrutiny, Scrutiny Unit, UK parliament, United Kingdom.<sup>2</sup>

**Jón Blondäl**, Head of Division, Budgeting and Public Expenditures, Public Governance and Territorial Development, OECD, will then update participants on current and future projects by the OECD in the field of budgeting and public expenditures before opening up the discussion to participants to identify emerging priority areas for future work and their willingness to participate in particular work streams or studies.

**16:00**            **Closing by Chair and OECD Secretariat**

**16:00 - 18:00**    **Meeting of EU Independent Fiscal Institutions**

**Chair: Michal Horvath**, Council Member, Council for Budget Responsibility (CBR), Slovak Republic

- 1. Operational principles for EU IFIs*
- 2. Response to our letters to ECFIN Commissioner and EPC Chairman*
- 3. Review of activities and agenda for the future*

**18:00**            **Optional visit to a Heurigen (traditional Viennese wine tavern)**

**Saturday, 18 April 2015**

- 8:30 – Group 1**        **Optional Danube River Cruise Vienna-Bratislava and visit of Bratislava** (kindly organized by the Slovak Council for Budget Responsibility, a full programme for the river cruise will be sent separately).
- 9:00 – Group 2**

---

<sup>1</sup> The GN-PBO brings together representatives from parliamentary budget offices in Bangladesh, Canada, Dominican Republic, Ghana, Kenya, Liberia, Nigeria, Philippines, Seychelles, Thailand, Uganda, Zambia, and Zimbabwe.

<sup>2</sup> IPFIN brings together parliamentary budget officials from the legislative assemblies within the UK and Ireland.



## MEETING INFORMATION

### **Accommodations**

The Austrian Parliamentary Budget Office has made arrangements with special rates at three hotels within walking distance of the Parliament (approximately 8-10 minute walk). Please contact the hotel directly to make your reservations. Rooms are limited and reservations should be made in advance in order to guarantee the special rates.

#### ***Fleming`s Deluxe***

Address: Josefstädter Straße 10-12, 1080 Vienna

Tel: +43 1 205 99-0

Email: wien-city@flemings-hotels.com

<http://www.flemings-hotels.com/en/hotels-residences/vienna/flemings-deluxe-hotelwien-city/hotel-rooms.html>

Reservations can be made directly via:

[https://www.yourreservation.net/tb3/?bf=HAVIEFWC&iataNumber=OECD&rateAccessCode=\\*G00\\$&arrivaldate=2015-04-13&lng=EN](https://www.yourreservation.net/tb3/?bf=HAVIEFWC&iataNumber=OECD&rateAccessCode=*G00$&arrivaldate=2015-04-13&lng=EN)

#### Superior room

Single occupancy including breakfast - €125 per night

Double occupancy including breakfast - €145 per night

#### Deluxe room

Single occupancy including breakfast - €145 per night

Double occupancy including breakfast - €165 per night

#### ***Hotel Rathauspark***

Address: Rathausstraße 17, 1010 Vienna

Contact: +0043 1 40 412

Email: rathauspark@austria-trend.at

<http://www.austria-trend.at/Hotel-Rathauspark/en/>

#### Classic room

Single occupancy including breakfast - €122 per night

Double occupancy including breakfast - €134 per night

#### Executive room

Single occupancy including daily breakfast - €142 per night

Double occupancy including daily breakfast - €154 per night

#### ***Sans Souci***

Address: Burggasse 2, 1070 Vienna

Tel: +43 1 522 25 20

Email: hotel@sanssouci-wien.com

<http://www.sanssouci-wien.com/en/4.html>

#### Luxury room

Single occupancy including breakfast - €175 per night

Double occupancy including breakfast - €225 per night

### **Entry Passes**

Meeting badges can only be issued to registered delegates. Delegates may receive their meeting badges and other materials on 15 April at the meeting hotels or at the welcome reception. There will also be a registration desk on 16 April in the Parliament Building. For security reasons, delegates are requested to wear their badges visibly throughout the entire meeting and during related events. Each delegate should also carry personal identification at all times.

### **Meeting Location**

The meeting will take place in the Budget Hall of the Austrian Parliament. The Parliament is located at Dr. Karl Renner-Ring 3, and delegates should enter at the central entrance behind the statue of Pallas Athene. Please note that staff from the Austrian Parliament will be available to escort delegates from the three meeting hotels at **8:30 on Thursday, April 16** to the Parliament buildings.

### **Registration Form**

All Delegates must complete the attached registration form and return it to the Secretariat via Ms. H el ene Leconte-Lucas by email at [helene.leconte-lucas@oecd.org](mailto:helene.leconte-lucas@oecd.org) or by fax at +33 1 44 30 63 34.

### **Social Programme**

#### **Wednesday, 15 April - Welcome Reception**

All Delegates are invited to a Welcome Reception at the Palais Epstein on the eve of the meeting, Wednesday, 15 April at **18:30**.

The Palais Epstein is located at Dr. Karl Renner-Ring 1. Please note that staff from the Austrian Parliament will be available to escort delegates from the three meeting hotels at **18:00** to the Palais Epstein. More information on the Palais Epstein can be found at: [www.parlament.gv.at/ENGL/GEBF/EPSTEIN/](http://www.parlament.gv.at/ENGL/GEBF/EPSTEIN/)

#### **Thursday, 16 April - Visit to the Austrian National Library and Dinner**

Following the conclusion of the first day of the meeting, all Delegates (and spouses) are invited to a tour of the Austrian National Library, followed by a Dinner. Please note that staff from the Austrian Parliament will pick up delegates from the three meeting hotels at **18:30** to escort them to the Austrian National Library.

More information on the Austrian National Library can be found at: [www.onb.ac.at/ev/library.htm](http://www.onb.ac.at/ev/library.htm)

#### **Friday, 17 April - Optional Heurigen Visit**

For those delegates staying over on Friday evening after the conclusion of the meeting, the Austrian PBO staff has offered organize a visit to a Heurigen, a traditional Viennese wine tavern at **18:00**. Please note that participation in this activity is at delegates' own expense.

#### **Saturday, 18 April – Optional Morning Danube River Cruise Vienna-Bratislava**

For those delegates staying over on Saturday, the Slovak Council for Budget Responsibility has kindly offered to organize a Danube River Cruise from Vienna to Bratislava. Should you wish to participate, please indicate this on your registration form.