XVIII MEETING ON ACCOUNTING AND BUDGETARY ASPECTS OF CENTRAL BANKING
Digital format
May 4 – 6, 2022

Agenda

Chair of the day: Dr. Isela-Elizabeth Téllez-León, CEMLA

09:00 – 09:15 Welcome Remarks
- Dr. Isela-Elizabeth Téllez-León, CEMLA

09:15 – 10:00 Session 1. Post-pandemic experiences and challenges for accounting and budgeting in the Central Banks of Latin America and the Caribbean
- José Manuel Taveras Lay, Central Bank of the Dominican Republic
- Paula Andrades, Central Bank of Chile

10:00 – 10:45 Session 2. Application of IAS 29 and adjustment for inflation
- Silvana Andrea Lepera, Central Bank of the Argentine Republic
- Felipe Cordoba, Central Bank of Uruguay

10:45 – 11:00 Break

11:00 – 12:00 Debate: How to face the challenges for accounting and budgeting in the current scenario: inflation, uncertainty, and moderate economic growth
- José Manuel Taveras Lay, Central Bank of the Dominican Republic
- Paula Andrades, Central Bank of Chile
- Silvana Andrea Lepera, Central Bank of the Argentine Republic
- Felipe Cordoba, Central Bank of Uruguay

12:00 End of the first day
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<table>
<thead>
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<th>Time</th>
<th>Session</th>
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<tr>
<td>09:00 – 09:30</td>
<td><strong>Session 3. Analysis of a positive accounting patrimony and a possible distribution of surpluses – Case of the Central Bank of Chile</strong></td>
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<td>- Juan Carlos Salazar Tapia, <em>Central Bank of Chile</em></td>
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<td>09:30 – 10:00</td>
<td><strong>Session 4. Records: positive equity and surpluses distribution – Case of the Central Bank of Brazil</strong></td>
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<td>- Marisa Minzoni, <em>Central Bank of Brazil</em></td>
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<td>10:00 – 10:30</td>
<td><strong>Session 5. Alternative view on positive patrimony and surplus distributions – Case of the Central Bank of Spain</strong></td>
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<td>- Javier Pacios, <em>Central Bank of Spain</em></td>
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<td>10:30 – 10:45</td>
<td><strong>Break</strong></td>
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<td>10:45 – 12:00</td>
<td><strong>Debate: Contrasting perspectives on the implications of a positive accounting patrimony and surpluses distribution</strong></td>
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<td>- Juan Carlos Salazar Tapia, <em>Central Bank of Chile</em></td>
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09:00 – 09:45 Session 6. Innovations in digital accounting (CBDCs), comprehensive planning, project prioritization and budgeting in central banking
- Ailton de Aquino Santos, Central Bank of Brazil
- Gerardo Graziano & Lívia Favale, Central Bank of the Argentine Republic
- Juan Ramón Sáez, Central Bank of Spain

09:45 – 10:00 Session 7. Digitization of accounting documentation
- Beatriz López, Central Bank of Spain

10:00 – 10:20 Session 8. The application of IFRS 16 on leases in institutions
- Mauricio Guevara, Central Bank of Costa Rica

10:20 – 10:35 Break

10:35 – 11:00 Session 9. Statistical analysis of the CEMLA survey on Accounting and Budgetary Aspects of Central Banking
- Isela-Elizabeth Téllez-León, CEMLA

11:00 – 11:45 Panel: Accounting and budgetary aspects to be addressed in the short, medium, and long term
- Mauricio Guevara, Central Bank of Costa Rica
- Ailton de Aquino Santos, Central Bank of Brazil
- Luisa Silva, Central Bank Colombia

11:45 – 12:00 Closing remarks of the meeting
- Isela-Elizabeth Téllez-León, CEMLA

12:00 End of the Meeting