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February 22, 1984

SECRETARY'S CIRCULAR NO. 84/21

To: Members of the Executive Board

From: The Secretary

Subject: IMF Institute - Course on Government Finance Statistics
(1983-XIII)

There is attached for the information of the Executive Directors a report on the course on government finance statistics, conducted in French by the IMF Institute from October 17 through December 9, 1983.

Att: (1)

Other Distribution:
Department Heads



INTERNATIONAL MONETARY FUND

IMF INSTITUTE

Report on the Course on Government Finance Statistics (1983-XIII)
in French

October 17 - December 9, 1983

Introduction

A course on Government Finance Statistics, conducted in French, was presented by the IMF Institute with the cooperation of the Bureau of Statistics over an eight-week period. The objective of the course was to assist member countries in their efforts to improve the compilation of government finance and related statistics in accordance with the concepts, definitions, and procedures set out in the Draft Manual on Government Finance Statistics.

Selection of participants

The Admissions Committee received 40 applications from 27 member countries and one regional organization. The 30 participants who attended the course were from the following 23 countries: Algeria, Belgium, Benin, Burundi (2), Cameroon, Central African Republic, Chad, Congo, Djibouti, Egypt (2), France, Guinea, Haiti, Ivory Coast, Mali, Mauritania, Morocco, Niger, Romania (2), Senegal (2), Togo (2), Upper Volta (2), and Zaïre, and from one regional organization, the Central Bank of West African States. In addition, an observer from the IBRD attended (see Attachment I).

Content and organization of the course

The subject matter of the course included the coverage of the data, the derivation of aggregates from government accounts, and the classification of transactions. Coverage issues dealt with the classification of units as being in the government sector or in the rest of the public sector. Derivation issues dealt with the calculation of aggregates from government accounts and with the methods used in compiling data in accordance with the recommended coverage, while taking into account problems of basis, timing, and consolidation. Classification issues dealt with the breakdown of data on revenue, expenditure, financing, and debt. While most topics were related to statistics compiled on an annual basis, the problems encountered in the preparation of monthly and quarterly data were also treated. Participants were made aware of the techniques used for monthly and annual data review and also for compilation of statistics related to nonfinancial public enterprises.

The course was organized around nine case studies and one exercise, each dealing with the application of material introduced by a previous lecture (see Attachment II). To carry out the work of the case studies, participants were divided into six working groups. The case studies were self-contained exercises presenting problems, questions, and answer sheets. The findings of the working groups were discussed in plenary sessions. In the case studies, participants used both published accounts from the Ivory Coast, Niger, Rwanda, and Togo, and hypothetical data. Because of the specificity of the Treasury Accounts in the budgetary system of many French-speaking African countries, methods for deriving aggregates from these accounts were emphasized. Participants were encouraged to discuss, with a staff member of the Government Finance Statistics Division, the derivation of aggregates from the Treasury Accounts of their own country, the main problems encountered in the compilation of national data, and their future work on the GFS project.

The Fund's Draft Manual on Government Finance Statistics was the basic reference work for all case studies, except for the one related to nonfinancial public enterprises for which a new format for assembling data on an accrual basis was discussed. In addition to the lectures introducing each case study, there were lectures on the conceptual framework of government finance statistics, the characteristics of Treasury Accounts, the importance of these statistics in economic analysis, and the needs of area departments in the field of government finance statistics. Five lectures on Fund activities and policies were also given (see Attachments II and III).

Social activities

A reception was given at the Fund on October 20, 1983 to welcome the participants and to introduce them to management, members of the Executive Board, and the staff. Subsequently, the Institute organized a number of outings in and around the Washington area, a weekend trip to New York City, and several social evenings at the Concordia. The participants were also entertained at luncheons hosted by their Executive Directors, by area departments, and by various staff members of the Fund.

A farewell luncheon was held on December 9, 1983. On this occasion, each participant was presented with a certificate of attendance by the Managing Director.

IMF Institute
February 1984

IMF INSTITUTE

Course on Government Finance Statistics in French (1983-XIII)

October 17 - December 9, 1983

List of Participants

NAME	COUNTRY OR REGIONAL ORGANIZATION	POSITION AND AFFILIATION
1. ADOKPE, Mathurin	Ivory Coast	Sub-Directorate of the Treasury Directorate General of Public Accounting and Treasury Ministry of Economy and Finance
2. ADOUM Hassan Arsin	Chad	"Fondé de Pouvoirs" Central Treasury Ministry of Finance and Procurement
3. ANANGA MESSINA, Pierre	Cameroon	Economist Forecasting Division Ministry of Finance
4. BAH, Abdourahmane	Guinea	Inspector of Administrative and Financial Affairs Director Statistics Division Directorate General of Control and Statistics Ministry of Finance
5. BIGIRIMANA, Edouard	Burundi	In charge of the State Cashier's Office Bank of the Republic of Burundi
6. HASSEINE, Hamza	Algeria	Researcher Research Directorate Central Bank of Algeria
7. IBRAHIM Mahamane	Niger	"Premier Fondé de Pouvoir" General Treasury Ministry of Finance

NAME	COUNTRY OR REGIONAL ORGANIZATION	POSITION AND AFFILIATION
8. LASKRI, Larbi	Morocco	Inspector Flow of Funds and Special Accounts Service Treasury Operations Division Treasury and External Finance Directorate Ministry of Finance
9. MANASSE, Marc	Haiti	Statistician, Debt and Public Finance Division Economic Research Department Bank of the Republic of Haiti
10. MAPELLA, Tranquillin	Central African Republic	Financial and Administrative Director Ministry of Economy and Finance
11. METWALLY, Mohamed Hamdy	Egypt	Controller General of the State Budget Directorate General of the State Budget Ministry of Finance
12. MOUSSA Nouh Elmi	Djibouti	Accountant Controller Financial Liabilities Section Finance Directorate Ministry of Finance
13. NGIANGIKA Ninkisi	Zaire	Government Cashier's Office Treasury and Payments Directorate Department of Finance, Budget and Investment
14. NGWIZURUSAKU, Ernest	Burundi	Director Accounting Department Ministry of Finance
15. NKALA, Gabriel	Congo	Statistical Engineer Statistics Section Statistics and Planning Division Research and Planning Directorate Ministry of Finance

NAME	COUNTRY OR REGIONAL ORGANIZATION	POSITION AND AFFILIATION
16. NONFODJI, Emèdètèmin	Togo	In charge of Statistics Foreign and Financial Relations Division Economic Department Ministry of Economy and Finance
17. NOUNAWON, Justin	Benin	Chief Public Accounting Section Directorate of the Treasury and Public Accounting Ministry of Finance
18. OPREA, Gheorghita (Mrs.)	Romania	Principal Economist Synthesis and Methodology of Branch and Investment Finance State Budget Directorate Ministry of Finance
19. OUEDRAOGO, René Brice	Upper Volta	Research Section General Secretariat Ministry of Economy and Finance
20. OULD ABEID, Mohamed Abderrahmane	Mauritania	Chief Material Expenditures Service Budget and Public Debt Directorate Ministry of Finance
21. OUOLOGUEM, Abdoulaye	Mali	Chief Accountant Central Accounting Agency of the Treasury National Directorate of the Treasury and Public Accounting Ministry of Finance
22. OURO-SAMA, Abdoulkérime	Togo	General Accounts Office General Treasury Ministry of Economy and Finance
23. SCHILTZ, Marie-Thérèse (Miss)	France	Synthesis of National Accounts Division Statistics and Accounting Coordi- nation Department National Institute for Statistics and Economic Research Ministry of Economy and Finance

NAME	COUNTRY OR REGIONAL ORGANIZATION	POSITION AND AFFILIATION
24. SOW, Cheikh Ahmed	Senegal	Chief Public Finance and Foreign Debt Section Central Bank of West African States
25. SOW, Mamadou Abdoulaye	Senegal	Chief Accounts and Statistics Division General Treasury Ministry of Economy and Finance
26. SULTAN, Yousef Mohamed	Egypt	Controller General of the State Budget Directorate General of the State Budget Ministry of Finance
27. VOICA, Marcel	Romania	Advisor Monetary and Foreign Financial Relations Directorate Ministry of Finance
28. VRIENS, August-Lodewijk	Belgium	Deputy Financial Advisor Research and Documentation Service Ministry of Finance
29. YAOU, Abdel Aziz (National of Niger)	Central Bank of West African States	Administrative Assistant Public Finance Section Research Department
30. ZONOU, Moctar	Upper Volta	Research Section Central Bank of West African States
31. EAP, Pisei Phlong (Mrs.) (National of Cambodia)	IBRD	Observer

IMF INSTITUTE

Course on Government Finance Statistics in French (1983-XIII)

October 17 - December 9, 1983

List of Lecture Topics and Case Studies

Lectures

The Government Finance Statistics System
The Coverage of Government
Organizational Aspects of the Fund
Principles of Derivation of GFS Aggregates
Treasury Accounts
The Fund's Code of Conduct
Enterprise-type Accounting and Derivation of GFS Aggregates - Example
of the Social Security
Consolidation of Operations of Government
Origins and Use of Fund Resources
Classification of Revenue and Grants
International Liquidity and SDR
Classification of Expenditure - Economic Classification
Classification of Expenditure - Functional Classification
Classification of Financing
Debt of Government
Monthly Data
Recent Evolution of the IMF
Fund Missions and Programs
Nonfinancial Public Enterprises
Application and Analysis

Case Studies

The Coverage of Government
Principles of Derivation
Derivation of GFS Aggregates from Treasury Accounts - Parts I and II
Derivation of Aggregates, Extrabudgetary Accounts, and Social Security -
Part I, and Consolidation - Part II
Classification of Revenue and Grants
Classification of Expenditure : Economic Classification - Part I,
and Functional Classification - Part II
Classification of Financing and Debt - Parts I and II
Nonfinancial Public Enterprises
Application and Analysis

Exercise

Monthly Data

IMF INSTITUTE

Course on Government Finance Statistics in French (1983-XIII)

October 17 - December 9, 1983

List of Documents 1/

Summaries

Title

INST/83-XIII/8-1	Organizational Aspects of the IMF
INST/83-XIII/8-2	The Fund's Code of Conduct
INST/83-XIII/8-3	Origins and Use of Fund Resources
Supplement	Financial Mechanisms of the Fund
INST/83-XIII/8-4	International Liquidity and the SDR
INST/83-XIII/8-5	Recent Evolution of the IMF

Case Studies

INST/83-XIII/C2-1	Coverage of Government
INST/83-XIII/C3-1	Principles of Derivation of GFS Aggregates
INST/83-XIII/C3-1a	Principles of Derivation of GFS Aggregates
INST/83-XIII/C3-2	Treasury Accounts
INST/83-XIII/C3-2a	Derivation of GFS Aggregates from Treasury Accounts - Part I
INST/83-XIII/C3-2b	Derivation of GFS Aggregates from Treasury Accounts - Part II
INST/83-XIII/C3-3	Enterprise-type Accounting and Derivation of GFS Aggregates - Example of the Social Security
INST/83-XIII/C3-3a	Derivation of Aggregates, Extrabudgetary Accounts and Social Security
INST/83-XIII/C3-3b	Derivation of GFS Aggregates - Consolidation
INST/83-XIII/C4-1	Classification of Revenue and Grants
INST/83-XIII/C4-1a	Classification of Revenue and Grants
INST/83-XIII/C4-2a	Classification of Expenditure - Economic Classification
INST/83-XIII/C4-2b	Classification of Expenditure - Functional Classification
INST/83-XIII/C4-3	Classification of Financing and Debt - Part I
INST/83-XIII/C4-3a	Classification of Financing and Debt - Part II
INST/83-XIII/C5-1	Monthly Data
INST/83-XIII/C5-2	Nonfinancial Public Enterprises
INST/83-XIII/C5-2a	Nonfinancial Public Enterprises
INST/83-XIII/C7-1	Application and Analysis

Fund Publications

International Monetary Fund, Annual Report 1983.

_____, Articles of Agreement.

1/ In French.

International Monetary Fund, Draft Manual on Government Finance Statistics, June 1975.

_____, Finance and Development, (Washington, D.C.), quarterly, Vol. 20, No. 3, September 1983.

_____, International Financial Statistics, (Washington, D.C.), monthly, Vol. XXXVI, No. 10, October 1983.

_____, IMF Survey, (Washington, D.C.), semi-monthly, Vol. 12, Nos. 17, 18, 19, 20, 21, and 22 ("Supplement on the Fund", September 1983; "Annual Report Issue", September 26, 1983; "Annual Meetings Issue", October 17, 1983; October 31, 1983; November 14, 1983, and November 28, 1983).

Other Fund Documents

Pamphlet Series

Gutián, Manuel, Fund Conditionality: Evolution of Principles and Practices, Pamphlet No. 38, 1981.

Hooke, A.W., The International Monetary Fund: Its Evolution, Organization, and Activities, Pamphlet No. 37, second edition, 1982.

Other Selected Document

INST/Doc-111-F

"Nouveaux instruments de mesure pour le secteur des administrations publiques", by Jonathan Levin, extract from Finance and Development (June 1975), (also in English).

