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SECRETARY'S CIRCULAR NO. 84/26

To: Members of the Executive Board  
From: The Secretary  
Subject: Report on the Seminar on Budgeting and Expenditure  
Control in French (1984-III)

Attached for the information of the Executive Directors is a report on the first seminar on budgeting and expenditure control in French, organized at the Fund headquarters from January 23 through February 3, 1984.

Att: (1)

Other Distribution:  
Department Heads



INTERNATIONAL MONETARY FUND

Fiscal Affairs Department and IMF Institute

Report on the Seminar on Budgeting and Expenditure  
Control in French (1984-III)

January 23-February 3, 1984

Introduction

A first seminar on Budgeting and Expenditure Control in French was organized at Fund headquarters during January 23-February 3, 1984, for senior officials from 32 countries. The objectives of the Seminar, which broadly follow those of the two seminars held for English-speaking participants in June 1980 and January 1982, were (a) promotion of greater awareness of the role of budgeting and expenditure control procedures in the current economic environment; (b) fostering discussion of theories, policies and practices of Fund member countries; and (c) identification of problems and consideration of available options, including training and technical assistance.

Participation

Participation in the Seminar was by invitation. Special attention was given to the likely availability of participants with reference to their countries' budget cycles, the need for further orientation in budgeting and expenditure control, and possible contribution by the participants to the Seminar.

The following 32 countries accepted the invitation and participated in the Seminar: Belgium, Benin, Burundi, Cameroon, Canada, Central African Republic, Chad, Comoros, Congo, Djibouti, France, Gabon, Guinea, Haiti, Hungary, Italy, Lebanon, Luxembourg, Madagascar, Mali, Mauritania, Mauritius, Niger, Romania, Rwanda, Senegal, Syrian Arab Republic, Togo, Tunisia, Upper-Volta, Viet Nam, and Zaïre. A list of the participants is provided in Attachment I.

Organization of the Seminar

The seminar included 16 technical and 2 general sessions. During the technical sessions, several issues were discussed including fiscal policy parameters for budgeting, determinants of public expenditure, financing of budget deficits, the evaluation of the effectiveness of public spending, the role of the budget in economic stabilization, budgetary reforms, cost-benefit analysis, auditing of government expenditure, plan-budget coordination, control of nonfinancial public enterprises, financial information systems for policy makers, and problems of external debt management. Sessions were also organized on "The IMF Today" and on

technical assistance provided by the Fiscal Affairs Department. In addition, Professor Herbert Stein, a former Chairman of the Council of Economic Advisors, presented a lecture dealing with the U.S. budget deficit: "Controlling the Budget Deficit: If not Now, When? If not us, Who?". Finally, one session was reserved for the discussion of problems related to negotiations of adjustment programs supported by financial assistance from the Fund.

For the technical sessions, most of the discussion leaders were from the Fiscal Affairs Department. Of these, four sessions were conducted by Professor Xavier Greffe of the University of Paris I, one by a staff member of the Economic Development Institute of the World Bank, and another, devoted to problems of institutional expenditure control and auditing, was prepared and conducted by a group of five participants especially interested in the subject. Technical sessions began with a presentation of the subject, followed by an open discussion by all the participants. As these sessions proved to be successful in eliciting maximum discussion not only between the discussion leader and the participants but also among the participants themselves, most of the sessions had to be extended beyond their scheduled time. To facilitate detailed and in-depth discussion, summaries of all sessions were sent well in advance of the Seminar. Other material, including Departmental Memoranda prepared by FAD staff and translated into French, was distributed during the Seminar. Attachment II lists the documents distributed to the participants.

The sessions of this Seminar benefited from a high level of involvement from all participants. Comments and observations made at the evaluation session indicated that participants, both from industrial and developing countries, felt that the Seminar was successful in dealing with highly relevant issues and that the presentations as well as the ensuing discussions offered useful insights to all. They praised the Fund for taking the initiative of inviting high-ranking civil servants in charge of budgeting and expenditure control from so many countries and pointed out that, for Budget Directors of French-speaking African countries, the seminar offered a first and much welcomed opportunity for meeting and for discussing budgetary matters. Several participants expressed the view that the Seminar should be organized periodically, not only in Washington but in their own countries or, if not possible, on a regional basis.

#### Social activities

A welcome reception was given to the participants on January 23, 1984. The participants were invited to luncheons by the Director of the IMF Institute and the Director of the Fiscal Affairs Department. The farewell luncheon on February 3, 1984 was hosted by the Deputy Managing Director.

FISCAL AFFAIRS DEPARTMENT AND IMF INSTITUTE

Seminar on Budgeting and Expenditure Control in French (1984-III)

January 23-February 3, 1984

List of Participants

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NAME	COUNTRY	POSITION AND AFFILIATION
1. ABDELLAHI, Cheikh Sidi El Moctar	Mauritania	Director of the Budget Ministry of Finance
2. ABI-MAROUN, Youssef	Lebanon	Director of the Budget Ministry of Finance
3. AGBOBLI, Edo Kodjo	Togo	Executive Officer Ministry of Economy and Finance
4. BALAZS, Agnès (Mrs.)	Hungary	Director and Advisor Ministry of Finance
5. BAUSCH, Romain	Luxembourg	Advisor Ministry of Finance
6. BOULESCU, Gheorghe	Romania	Director of the Budget Ministry of Finance
7. COOPAMAH, J.P.	Mauritius	Head, Economic Intelligence Unit In Charge of Budget Preparation and Execution Ministry of Finance
8. DIAKITE, Ibrahima	Mali	Director-General of the Budget Ministry of Finance
9. DIOP, Yousseuf	Senegal	Director of the Budget Ministry of Economy and Finance
10. EL JERI, Mohamed	Tunisia	Director-General of the Budget Ministry of Finance

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NAME	COUNTRY	POSITION AND AFFILIATION
11. GOMON, Mawata Wakag	Chad	Director of the Budget and Computer Services Ministry of Finance
12. HULLEBROEK, Robert	Belgium	Director-General Budget and Expenditure Control Administration Ministry of Finance
13. JANNIN, Olivier	France	Deputy Director of the Budget Ministry of Economy, Finance, and Budget
14. KAMANO, Bernard Balla	Guinea	Deputy Director-General of the Budget Ministry of Finance
15. McEACHRAN, David J.	Canada	Senior Assistant Secretary Program Branch Treasury Board
16. NANA, Edouard	Central African Republic	Director of Financial Control Ministry of Finance
17. NDIKUNDAVYI, Elie	Burundi	Director-General of the Budget and Expenditure Ministry of Finance
18. NGAMI LIKIBI, Jean-Marc	Congo	Treasury Inspector Ministry of Finance
19. N'GOYE-MALOUMBI, Jean- Bernard	Gabon	Deputy Director-General of Financial Control Ministry of Finance
20. NIGNON, Jacques	Niger	Treasurer-General Ministry of the Treasury
21. NZABONDORA, André	Rwanda	Secretary-General Ministry of Finance
22. OMAR, Ahmed Samireh	Djibouti	Treasury Inspector Ministry of Finance and National Economy

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NAME	COUNTRY	POSITION AND AFFILIATION
23. PHAM MAI	Viet-Nam	Director of the Budget Ministry of Finance
24. RAMAHANDRY, Dominique	Madagascar	Director of the Budget Ministry of Finance
25. SACCO, Giovanni	Italy	Director Ministry of the Treasury
26. SANOU, Kouan Yacouba	Upper Volta	Secretary-General Ministry of Finance
27. SATI, Adnan	Syrian Arab Republic	Director of the Budget Ministry of Finance
28. SEKLOKA, Dieudonné	Benin	Director of the Budget Ministry of Finance
29. TOILIBOU, Mohamed	Comoros	Director of the Budget Ministry of Economy and Finance
30. TSHIBAMBE, Kabamba wa Bashiya (Mrs.)	Zaire	Secretary of State for Budget Ministry of Finance
31. VIALA, Fritz	Haiti	Secretary of State for Finance and Budget Ministry of Economy, Finance and Industry
32. YONTA, Jacques	Cameroon	Director of the Budget Ministry of Finance

FISCAL AFFAIRS DEPARTMENT AND IMF INSTITUTE

Seminar on Budgeting and Expenditure Control In French (1984-III)

January 23-February 3, 1984

List of Documents 1/

I. Issue papers prepared for the Seminar, included in the volume entitled  
Le Budget et la Maîtrise des Dépenses Publiques (IMF, January 1984):

1. Seminar on Budgeting and Expenditure Control: Objectives and Organization
2. Fiscal Policy Parameters for Budgeting
3. The Growth of Government Expenditure, or Public-Private Trade-Offs: Interpretation, Verification, and Re-examination
4. Economic Issues in Government Lending Programs
5. Budget Financing and Re-examination of Budgetary Macroeconomics
6. The Debt Burden Problem
7. Evaluation of Government Activities
8. Revenue Forecasting
9. Budgetary Reform: Some Recent Experiences
10. The Relationship Between Budgeting and Planning
11. Multi-Year Budget Forecasting
12. Cost-Benefit Analysis and Decision-Making
13. Short-Term Regulation of Government Expenditure
14. Control of Nonfinancial Public Enterprises and Autonomous Agencies
15. An integrated Financial Information System for Budgetary Policy and Public Administration

II. Issues in Institutional Expenditure Control and Auditing

Selected articles and documents compiled by the Fiscal Affairs Department:

1. B. Gournay : "Tendances actuelles du contrôle des Finances Publiques", Revue française d'Administration publique n° 27, juillet-septembre 1983.
2. F.S. Tantuico : "Problèmes rencontrés lors de l'adaptation et de la mise en pratique des techniques modernes de vérification dans les pays en voie de développement", Revue internationale de la vérification des comptes publics, octobre 1980.

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1/ In French.

3. Salid M. Jadallah : "A Generalized System for Performance Auditing in the Public Sector," The Government Accounting Journal, Summer 1982.
4. B. Beck : "Le système français de contrôle des comptes publics et le rôle de la Cour des comptes", Revue internationale de vérification des comptes publics, octobre 1982.
5. C. Constanza : "Profil de vérification, La Cour des Comptes d'Italie, Maintenant et Demain", Revue internationale de la vérification des comptes publics, juillet 1983.
6. W.W. Hedderich : "Le rôle d'une institution supérieure de contrôle de finances publiques dans le développement national", Revue internationale de la vérification des comptes publics, avril 1982.
7. Institut du FMI : "Le contrôle des dépenses publiques aux Etats-Unis : l'Office de la Comptabilité publique".
8. R.O. Khalid : "Budget Execution and Cash Management," Fiscal Affairs Department, IMF.
9. R.M. Skinner : "La vérification des comptes publics", Revue internationale de la vérification des comptes publics, janvier 1979.
10. A. Premchand : "Government Accounting: Functions, Forms, and Problems," Fiscal Affairs Department, IMF.

III. A Selected Bibliography on Budgeting and Expenditure Control

Prepared by the Fiscal Affairs Department (IMF, January 1984).

IV. Summaries

- Evolution of and Prospects for the IMF.
- Controlling the Budget Deficit: If not Now, When? If not us, Who? (American Enterprise Institute)
- Expenditure control: Institutional and Operational Issues.
- Technical Cooperation and Training in Financial Management.

V. Fund Publications

International Monetary Fund. IMF Survey, (Washington, D.C.), semi-monthly issues: Vol. 13 (Nos. 1 and 2, January 16 and 30, 1984).

International Monetary Fund. Occasional Paper n<sup>o</sup> 25: "Recent Multilateral Debt Restructurings with Official and Bank Creditors," Washington, D.C. 1983.

VI. Other Fund Documents

a. Pamphlet Series

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

International Monetary Fund, Technical Assistance Services of the International Monetary Fund, Pamphlet No. 30, 1979

b. Departmental Memoranda (available to participants on request)

DM/80/42 - Diverging Trends in the Shares of Nominal and Real Government Expenditure in GDP: Implications and Policy

DM/80/49 - The Impact of Inflation on Fiscal Policy

DM/80/69 - The Impact of Excise Taxation on the General Price Level: An Evaluation Through Input-Output Analysis

DM/80/71 - Fiscal Proxies for Devaluation: A General Review

DM/80/72 - The Equivalence of Product Tax Changes and Public Enterprise Price Changes

DM/81/9 - Unemployment in Developing Countries: Can Tax Incentives Help?

DM/81/53 - International Comparisons of Government Expenditure: A Starting Point for Discussion

DM/82/19 - Government Policy, External Public Indebtedness, and Debt Service

DM/82/40 - Fiscal Disequilibrium in Developing Countries

DM/82/44 - Control of Government Expenditure: Some Institutional Considerations

DM/82/51 - Government and Public Enterprises: Budgetary Relationships

DM/82/81 - The Level and Volatility of Interest Rates in the United States: The Roles of Expected Inflation, Real Rates, and Taxes.

DM/82/84 - The Proper Measurement of the Public Sector Deficit and Its Implications for Policy Evaluation and Design

- DM/83/1 - Private Investment, Public Deficits, and Crowding Out Within an Intertemporal General Equilibrium Model
- DM/83/2 - The Macroeconomic Supply Effects of Tax Rate Changes
- DM/83/10 - Changing the Public-Private Mix: A Survey of Some Recent Experiences in LDCs
- DM/83/12 - Impact of Inflation and Taxation on the Level, Allocation, and Financing of Investment: A Survey of Recent Literature
- DM/83/14 - Expansionary Fiscal Policy and the Exchange Rate: A Review
- DM/83/15 - Budget Deficit, External Official Borrowing, and Exchange Rate Policy
- DM/83/24 - Inflation, Taxation, and the Rate of Interest-- A Study of Eight Industrial Countries, 1961-82
- DM/83/32 - Sectoral Adjustment in Government Expenditure in the 1970s: The Educational Sector with Particular Emphasis on Latin America
- DM/83/34 - The Role of Public Enterprises: An International Statistical Comparison
- DM/83/35 - Towards a Conceptual Framework for Macroeconomic Evaluation of Public Enterprise Performance in Mixed Economies
- DM/83/40 - Credit Subsidies in Budgetary Lending
- DM/83/42 - Can Fiscal Policy be Stabilizing? An Assessment Based on U.S. Data
- DM/83/44 - Fiscal Deficits and Balance of Payments Disequilibrium in IMF Adjustment Programs
- DM/83/57 - Some Topical Issues Concerning Public Enterprises

