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August 16, 1988

SECRETARY'S CIRCULAR NO. 88/89

To: Members of the Executive Board

From: The Secretary

Subject: Report on the Government Finance Statistics Course  
in Spanish (1988-X)

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There is attached for the information of the Executive Directors a report on the government finance statistics course (1988-X) conducted in Spanish from June 13 through August 5, 1988.

Att: (1)

Other Distribution:  
Department Heads

INTERNATIONAL MONETARY FUND

IMF INSTITUTE

Report on the Government Finance Statistics Course in Spanish

(1988-X)

June 13 - August 5, 1988

Introduction

The course on Government Finance Statistics, conducted in Spanish, was presented during an eight-week period from June 13 through August 5, 1988. The last time this course was given in Spanish was in early 1985.

Selection of Participants

The Admissions Committee considered 56 applications from 24 member countries for the course. The group that finally came to Washington consisted of 28 participants from the following countries: Argentina, Bolivia, Brazil, Chile, Colombia (2), Costa Rica, Dominican Republic (2), Ecuador (2), El Salvador, Equatorial Guinea, Guatemala (2), Guinea-Bissau, Honduras, Mexico (2), Nicaragua, Panama (2), Peru, Portugal, Spain, Uruguay, and Venezuela (2) (see Attachment I).

Organization of the Course

The organization and substance of the course were similar to those in recent courses on Government Finance Statistics. In addition to the opening and closing sessions, a total of 58 class sessions were held (see Attachment II). The primary teaching technique used in this course was the case study, of which there were ten, each lasting from three to five consecutive half-day sessions. Case studies generally began with lectures given by the staff of the Government Finance Division of the Bureau of Statistics, and continued with exercises. For the exercises the class was divided into six working groups of four to five participants each. On the completion of their assignments the working groups met in plenary sessions to present and discuss their findings. In the case studies, use was made of published data from Fund member countries including Colombia, El Salvador, Dominican Republic, Mexico, Paraguay, and Venezuela. Participants also worked with hypothetical examples designed to illustrate government transactions not found in these official documents.

In addition to the sessions devoted to case studies, 19 lectures were presented by the staff of the Government Finance Division covering the principles and techniques recommended by the Fund for the compilation of government finance statistics. Five lectures were presented by staff of the Institute on Fund policies and operations, 1 lecture by staff of

the Western Hemisphere Department on Area Department's Need of Government Finance Statistics, and 1 lecture by an UN official from the Statistical office on conversion of GFS data into the SNA, with a case study based on data on Venezuela provided by the country's authorities. Furthermore, 3 sessions were devoted to periodic reviews of the materials covered. The basic reference work for the lectures and workshops was the Fund's Manual on Government Finance Statistics complemented by other Fund publications (see Attachment III).

During the course each participant discussed with a staff member of the Government Finance Division the main problems in the compilation of data for his or her own country, and future plans for work in refining the collection and reporting of government finance data.

#### Social Activities

A tea was given at the Fund on June 13 to welcome the participants and to introduce them to members of the Admissions Committee and the staff.

The participants were entertained at luncheons hosted by their Executive Directors, and by area departments responsible for their countries. In addition, the Institute organized a number of weekend outings, including a visit to New York, and several social gatherings at the Concordia. The Institute also assisted participants in adjusting to their daily lives in the Washington area.

Certificates of attendance were presented to the participants by the Acting Director of the IMF Institute at a farewell luncheon held on August 5.

IMF Institute  
August 1988

List of Participants

Course on Government Finance Statistics in Spanish, 1988-X

Name	Country	Position and Affiliation
1. ALMADA, María Cristina (Mrs.)	Argentina	Director, Cyclical Analysis Ministry of Economy
2. BAEZ Mejía, Sonia María (Mrs.)	Nicaragua	Analyst of General Government Statistics, Directorate of Fiscal Programming Economic Vice-Presidency Central Bank of Nicaragua
3. BELTRAN Puente, Jorge Enrique	Ecuador	Economic Analyst IV Office of the Deputy Manager for Fiscal Research Central Bank of Ecuador
4. BOSQUEZ C., Nuria (Miss)	Panama	Statistician, Directorate of Public Finance Statistics Department of Economic and Social Studies Office of the Comptroller General of the Republic
5. CALDERON Ramírez, Jorge Humberto	Colombia	Technician, Public Finance Division Department of Economic Research Bank of the Republic
6. CAMACHO Encinas, Juan Carlos	Bolivia	Technician III, Technical Secretariat of Financial Information Ministry of Finance
7. CARDENAS, Mario Rafael	Venezuela	Central Budget Analyst II Evaluation Unit Central Budget Office

Name	Country	Position and Affiliation
8. CUELLAR Muñoz, Jesús Marcial	Peru	Assistant Director Social Sector Budget Directorate General of Public Budget Ministry of Economy and Finance
9. ESPINOSA Cerda, Rubén	Mexico	Assistant Director of Public Finance Information and Evaluation Secretariat of Finance and Public Credit
10. FATI, María de Lourdes (Miss)	Guinea-Bissau	Chief Technician Research Office Ministry of Finance
11. FELIZ Pérez, María Magaly (Mrs.)	Dominican Republic	Technician/Economist Public Sector Division Department of Global Planning National Planning Office
12. GINER Galvis, Iván	Venezuela	Economist I, Public Sector Division National Accounts Department Central Bank
13. GOMES SANTOS, José Carlos	Portugal	Senior Economist, Center for Fiscal Studies Directorate General of Taxation Ministry of Finance
14. GUTIERREZ Escobar, Lidia (Miss)	Guatemala	Analyst IV, Public Finance Section Department of Economic Statistics Bank of Guatemala
15. LE ROY Ubeda, Anita P. (Miss)	Chile	Technician/Statistician Accounting Division Report and Statistics Unit Office of the Comptroller General

	Name	Country	Position and Affiliation
16.	LLAMAS Hernández, José Mateo	Guatemala	Analyst IV National Accounts Section Bank of Guatemala
17.	MANGUE Ada Ndongo, Teófilo	Equatorial Guinea	Financial Statistician Fiscal Section Directorate General of Financial Control Presidency of the Republic
18.	MARTINEZ M., Rosario (Miss)	Spain	Chief, Public Sector Advisory General Auditing Office Ministry of Economy and Finance
19.	MAYA Matínez, Valentín	Mexico	Assistant Director General Directorate of Revenue Policy Undersecretariat of Revenue Secretariat of Finance and Public Credit
20.	MENDOZA Gutiérrez, Guillermo	Honduras	Planning Officer IV Public Sector Directorate Ministry of Planning, Coordination and Budget
21.	OLIVARDIA González, Agenor B.	Panama	Assistant Chief Directorate of Statistics Department of Economic and Social Studies Office of the Comptroller General of the Republic
22.	PEREZ Sánchez, Hernán C.	Ecuador	Planner I, Coordination Directorate General Secretariat of Planning National Development Council (CONADE)

Name	Country	Position and Affiliation
23. PEREZ Mercado, Nelson	Dominican Republic	Economist II, Public Finance/ Economic Research Division Central Bank
24. REYES Bonilla, Delia (Miss)	El Salvador	Chief, Revenue Section Government Finance Statistics Department Ministry of Finance
25. RIVEROS Aponte, Manuel Gustavo	Colombia	Chief, Systems Division Ministry of Finance and Public Credit
26. RODRIGUEZ Quirós, Mayra (Mrs.)	Costa Rica	Professional I, Fiscal Statistics Section National Budget Directorate Ministry of Finance
27. TACCA Júnior, Luiz	Brazil	Coordinator, Secretariat of Budget and Finance Planning Secretariat Presidency of the Republic
28. VANNI de Abasolo, Diana (Mrs.)	Uruguay	Director, Technical Advisory Financial Accounting Division Budget Accounting Department National Accounting Office Ministry of Economy and Finance

List of Topics

Course on Government Finance Statistics in Spanish, 1988-X

I. Introduction

Welcome Address

Administrative Arrangements for the Course

II. The Government Finance Statistics System

GFS System

Institutional Tables on Government Structure

Government Accounting and Source Documents

Commercial Accounting and Conversion to Cash Basis

Introduction to Microcomputers

Demonstration of GFS Worksheet Software for Microcomputers

Derivation of Consolidated Central Government Aggregates

Application and Analysis

Area Department's Need of GFS

Nonfinancial Public Enterprises

Implementation Procedures for Government Finance Statistics

Basic Principles of the SNA System

Relationship of GFS to the SNA

III. Fund's Activities and Policies

Organizational Aspects of the International Monetary Fund

The Fund's Code of Conduct

Origins and Uses of Fund Resources

International Liquidity and Special Drawing Rights

Recent Evolution of the International Monetary Fund

IV. Case Studies

Case Study 1 - Coverage of Government Data

Case Study 2 - Derivation of Principle Aggregates: Budgetary Central Governments

Case Study 3 - Derivation of Principle Aggregates: Consolidated Central Government

Case Study 4 - Revenue Classification

Case Study 5 - Expenditure Classification

Case Study 6 - Financing and Debt Classification

Case Study 7 - Local Government Data

Case Study 8 - Use of GFS Accounts to Derive SNA Government Accounts

Case Study 9 - Nonfinancial Public Enterprise Statistics

Case Study 10 - Application and Analysis

Closing Session



List of Documents

Course on Government Finance Statistics in Spanish, 1988-X

Summaries

Section I

INST/88-X/1-6            Data Review

Section II

INST/88-X/2-1	Organizational Aspects of the IMF
INST/88-X/2-2	Origins and Uses of Fund Resources
INST/88-X/2-3	International Liquidity and Special Drawing Rights
INST/88-X/2-4	The Fund's Code of Conduct
INST/88-X/2-5	Recent Evolution of the IMF

Case Studies

INST/88-X/CS-1 and Supplements	Coverage
INST/88-X/CS-2 and Supplements	Derivation I
INST/88-X/CS-3 and Supplements	Derivation II
INST/88-X/CS-4 and Supplements	Revenue Classification
INST/88-X/CS-5 and Supplements	Expenditure Classification
INST/88-X/CS-6	Financing and Debt
INST/88-X/CS-7 and Supplements	Statistics of Public Finance in Local Governments
INST/88-X/CS-8 and Supplements	GFS and the SNA System
INST/88-X/CS-9 and Supplements	Nonfinancial Public Enterprises
INST/88-X/CS-10	Application and Analysis

Fund Publications

Government Finance Statistics Yearbook, Volume XI, 1987.

International Financial Statistics, June 1988.

Annual Report, 1987.

Manual on Government Finance Statistics, Volumes 1 and 2, 1987.

The Role and Function of the International Monetary Fund, 1985.

IMF Bulletin, June 6, June 20, and July 18, 1988 issues.

Finance and Development, June 1988.

Articles and Selected Documents

- |                     |  |
|---------------------|--|
| INST/Doc. No. 434-S | Ejemplos de fuentes de datos.                                      |
| INST/Doc. No. 435-S | Informe complementario constitucional sobre la hacienda pública.   |
| INST/Doc. No. 436-S | Informe financiero del tesoro público, 1st semester, 1986.         |
| INST/Doc. No. 437-S | Estados financieros.   |
| INST/Doc. No. 438-S | Balance general integrado del gobierno al 31 de diciembre de 1980. |
| INST/Doc. No. 439-S | Memoria anual 1985.  |

Cuestionario sobre cuentas nacionales, instrucciones y definiciones, OFNU, 84-47244.

Books

IMF Institute, Programación Financiera Aplicada (El Caso de Colombia), International Monetary Fund, Washington, D.C., 1984.