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October 26, 1987

SECRETARY'S CIRCULAR NO. 87/114

To: Members of the Executive Board

From: The Secretary

Subject: Report on the Course on Government Finance Statistics  
in English (1987-X)

There is attached for the information of the Executive Directors a report on the course on government finance statistics (1987-X) conducted in English from June 8 through July 31, 1987.

Att: (1)

Other Distribution:  
Department Heads

INTERNATIONAL MONETARY FUND

IMF INSTITUTE

Report on the Course on Government Finance Statistics in English

(1987-X)

June 8 - July 31, 1987

Introduction

The course on Government Finance Statistics, conducted in English, was presented during the eight-week period from June 8 through July 31, 1987. The last time this course was given in English was in early 1984.

Selection of Participants

The Admissions Committee selected 32 participants from the following countries: Aruba, Bahamas, Bahrain, Bangladesh, People's Republic of China, Ethiopia, Finland, The Gambia, India, Israel, Japan, Kenya, Liberia, Malawi, Malta, Morocco, Nepal, Netherlands Antilles, Nigeria, Norway, the Philippines, Poland, Portugal, St. Lucia, Seychelles, Singapore, Somalia, Sudan, Tanzania, Thailand, the United States, and People's Democratic Republic of Yemen, (see Attachment I). There was also one observer, from the Fund.

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 60 class sessions were held (see Attachment II). The primary teaching technique used in this course was the case study, of which there were nine, each lasting from three to five consecutive half-day sessions. Case studies 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 seven working groups of four to five participants each. On the completion of their assignments the working groups met in plenary session to present and discuss their findings. In the case studies, use was made of published data from Fund member countries including Canada, Cyprus, Fiji, Jamaica, Malaysia, and New Zealand. 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, thirteen 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, and one lecture by staff of the Western Hemisphere Department on Area



Departments' Need of Government Finance Statistics. Three 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 (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 reception was given at the Fund on June 11 to welcome the participants and to introduce them to management, members of the Executive Board, and the staff.

Participants were entertained at luncheons hosted by their Executive Directors, and by the 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.

Certificates of attendance were presented to the participants by the Acting Director of the IMF Institute at a farewell luncheon held on July 31.

IMF Institute  
October 1987



List of ParticipantsCourse on Government Finance Statistics in English, 1987-X

Name	Country	Position and Affiliation
1. ALI, Mohamed Aden	Somalia	Assistant Head, Public Finance Section Research Department Central Bank of Somalia
2. CHOUDHURY, Ramendra Dhar	India	Senior Research Officer Economic Division Department of Economic Affairs Ministry of Finance
3. DAVIS, David Rostan	The Bahamas	Assistant Secretary Financial Administration Ministry of Finance
4. DIDIER, Cheryl (Miss)	St. Lucia	Acting Economist I Fiscal Policy Division Ministry of Finance, Planning and Statistics
5. EL BOUTAYEBI, El Hassan	Morocco	Inspector of Finance Finance Division Surveillance Committee for Public Entity Rationalization Directorate of Public Entities and Participation Ministry of Finance
6. ELSAYED Ismail, Muna (Mrs.)	Sudan	Assistant Under Secretary Office of the Minister Ministry of Finance and Economic Planning
7. ETAFERAHU, Haile Mariam (Miss)	Ethiopia	Senior Expert, Domestic Economy and Financial Policy Division Ministry of Finance



Name	Country	Position and Affiliation
8. FARRUGIA, Joseph	Malta	Administrative Officer Recurrent Estimates Section Ministry of Finance
9. GEORGE, Ana Margarita (Mrs.)	Portugal	In Charge of Public Finance Section Economic Research Department Ministry of Finance
10. HUMOOD, Yousif Abdulla Ali	Bahrain	Chief, International Economic Relations Section Directorate of Economic Relations Ministry of Finance and National Economy
11. KAMBA, George	Malawi	Treasury Economist Economic Affairs Division Ministry of Finance
12. KELLEY, Henrietta G. M. (Mrs.)	Liberia	Assistant Manager, Govern- ment Finance Section Research Department National Bank of Liberia
13. KOH Chee Kim (Mrs.)	Singapore	Director, Main Accounts, Receipts and Payments Accountant General's Department Ministry of Finance
14. KUZUMI, Masayuki	Japan	Section Chief, Research and Planning Division Minister's Secretariat Ministry of Finance
15. MAKI, Tuomo Tapani	Finland	Statistician, National Accounts Division Central Statistical Office



Name	Country	Position and Affiliation
16. MANEKJI, Raiomand Dinshaw	United States	Accountant, Financial Reports Branch Financial Reporting Division Financial Management Service Treasury Department
17. MASINDE, Aggrey Albert	Kenya	Economist/Statistician I Government Finance Statistics Section Central Bureau of Statistics Ministry of Planning and National Development
18. MASUKA, Mathias Kasose	Tanzania	Statistical Assistant National Accounts Unit Bureau of Statistics Ministry of Finance, Planning and Economic Affairs
19. MAZURUK, Janina (Mrs.)	Poland	Senior Analyst, Local Budgets State Budget Department Ministry of Finance
20. MOR, Moshe	Israel	Deputy Manager, Managerial Accountant Department Office of the Accountant General Ministry of Finance
21. NOISETH, Sunittra (Miss)	Thailand	Economist, Fiscal Policy and Planning Unit Fiscal and Tax Policy Division Fiscal Policy Office Ministry of Finance
22. NYING, Ousman M.	The Gambia	Assistant Accountant Accounting Unit Accountant General's Department Ministry of Finance and Trade



Name	Country	Position and Affiliation
23. OLADOYE, John Olagoke	Nigeria	Chief Statistician National Accounts Division Federal Office of Statistics
24. PRADHANANGA, Hiranya Bhakta	Nepal	Accounts Officer, Central Accounts Section Accounts and Expenditures Department Nepal Rastra Bank
25. RAHIM Mian, M.A.	Bangladesh	Senior Assistant Secretary and Deputy Accountant- General Finance Division Ministry of Finance
26. RØMO, Anna Lene (Ms.)	Norway	Senior Executive Officer (Planner) Financial Statistics, Income and Financial Statistics Section Statistics Department Central Bureau of Statistics
27. SAAD, Abdul Karim Fadhle	Yemen, PDR	Chief, Financial Statistics Section National Accounts Department Central Statistical Organization Ministry of Planning
28. SANCHEZ, Christine L. (Mrs.)	Philippines	Fiscal Analyst, Technical Staff Bureau of the Treasury Ministry of Finance
29. TEN HOLT, Harman F.J.	Netherlands Antilles	Assistant Head Department of Statistics Central Bank of the Netherlands Antilles



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Name	Country	Position and Affiliation
30. THELERMONT, Gabriel Nichol	Seychelles	Accountant, Accounting Section Financial Control Division Department of Finance
31. THEYSEN, Gerald K. Avelino	Aruba	Official, Policy Formulating Division Ministry of Finance
32. WU, Li-hua (Ms.)	China	Vice Chief of Section General Financial Planning Division General Planning Department Ministry of Finance
33. LIEBERMAN, Alice A. (Ms.)	Observer	International Monetary Fund



List of Topics

Course on Government Finance Statistics in English, 1987-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  
Data Review; Tests of Accuracy and Consistency  
Projections from Incomplete Reports. Methods and Uses  
Area Departments' Need of GFS  
Organizing a Seminar on the GFS System  
Implementation Procedures for Government Finance Statistics  
Relationship of GFS to Other Data Systems

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 Government  
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 - Nonfinancial Public Enterprise Statistics  
Case Study 9 - Application and Analysis

Closing Session



List of Documents

Course on Government Finance Statistics in English, 1987-X

Summaries

Section 1

INST/87-X/1-1	GFS System
INST/87-X/1-3	Government Accounting and Source Documents
INST/87-X/1-7	Local Government
INST/87-X/1-8	Monthly Data
INST/87-X/1-9	Data Review
INST/87-X/1-11	GFS Seminar

Section 2

INST/87-X/2-1	Organizational Aspects of the International Monetary Fund
INST/87-X/2-2	The Fund's Code of Conduct
INST/87-X/2-3	Origins and Uses of Fund Resources
INST/87-X/2-4	International Liquidity and Special Drawing Rights
INST/84-X/2-5	Current Issues Facing the International Monetary Fund

Case Studies

INST/87-X/CS-1	Coverage of Government
INST/87-X/CS-2	Derivation I: Budgetary Central Government
INST/87-X/CS-3	Derivation II: Consolidation of Agencies and Social Security Funds
INST/87-X/CS-4	Extrabudgetary Classification of Revenue and Grants
INST/87-X/CS-5	Expenditure Classification
INST/87-X/CS-6	Financing and Debt
INST/87-X/CS-7	Local Government Finance Statistics
INST/87-X/CS-8	Application and Analysis

Fund Publications

- \_\_\_\_\_, Manual on Government Finance Statistics
- \_\_\_\_\_, Government Finance Statistics Yearbook, 1986
- \_\_\_\_\_, International Finance Statistics, June 1987.

