

May 1, 1986

SECRETARY'S CIRCULAR NO. 86/50

To: Members of the Executive Board

From: The Secretary

Subject: Course on Government Finance Statistics in French (1986-III)

Attached for the information of the Executive Directors is a report on the course on government finance statistics conducted in French from February 3 through March 28, 1986.

Att: (1)

Other Distribution:  
Department Heads

INTERNATIONAL MONETARY FUND

IMF INSTITUTE

Report on the Course on Government Finance Statistics in French

(1986-III)

February 3 - March 28, 1986

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 considered 59 applications from 31 member countries. The 34 participants who attended the course were from the following 29 countries: Belgium, Benin, Burundi, Cameroon, Canada, Cape Verde, Central African Republic, Chad, Comoros, Congo (2), Côte d'Ivoire, France (2), Gabon, Guinea-Bissau, Haiti, Lebanon, Luxembourg, Madagascar, Mali, Mauritania, Mauritius, Morocco, Romania, Rwanda, Senegal (2), Sudan, Togo, Tunisia (2), and Zaïre (2). In addition, an observer from the Fund's Bureau of Statistics also attended the course (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 (see Attachment II). Coverage issues dealt with the classification of units as being in the government 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. Participants were able to familiarize themselves with procedures for compiling statistics for regional and local governments, and nonfinancial public enterprises. While most topics were related to statistics compiled on an annual basis, the problems encountered in the preparation of monthly data were also treated.

The course was organized around nine case studies, each dealing with the application of material introduced by a previous lecture. To carry out the work of the case studies, participants were divided into seven 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 Côte d'Ivoire, 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. Towards the end of the course, a workshop was conducted on the use of micro-computers to compile government finance statistics. Participants were encouraged to discuss with a staff member of the Government Finance Division of the Bureau of Statistics, the derivation of aggregates from the Treasury Accounts of their own country, the main compilation problems encountered and their future work on government finance statistics.

The Fund's Draft Manual on Government Finance Statistics was the basic reference work for all case studies, except for the case studies on expenditure, where a new functional classification was used, and on 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, statistics on regional and local authorities, monthly government finance data, 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 held at the Fund on February 6, 1986 to welcome the participants and to introduce them to management, members of the Executive Board, and the staff.

The participants were entertained at luncheons hosted by their Executive Directors, by area departments, and by various staff of the Fund.

The Institute organized outings in and around the Washington area, a weekend trip to New York City, and social gatherings at the Concordia.

A farewell luncheon was held on March 28, 1986. On this occasion, each participant was presented with a certificate of attendance.

List of ParticipantsCourse on Government Finance Statistics in French, 1986-III

Name	Country/ Organization	Position and Affiliation
1. ABBAS EL HAG, Abdel Wahab	Sudan	Deputy Under Secretary Ministry of Finance and Economic Planning
2. ABDOU, Anamadi	Comoros	In charge of Statistics and Monitoring of External Debt Ministry of Finance and Budget
3. APPADU, Gangamah (Mrs.)	Mauritius	Statistician In charge of Public Finance and Banking Statistics Central Statistical Office Ministry of Economic Planning and Development
4. ATTIGLAH, Mamavi Siva	Togo	Chief Public Finance Division Economic Department Ministry of Economy and Finance
5. BAVEYE, Jacques	Belgium	Deputy Advisor Finance Research and Documentation Department Ministry of Finance
6. BEJAOUT, Hédi	Tunisia	Official Directorate General of Planning Financial Projection Department Ministry of Planning

Name	Country/ Organization	Position and Affiliation
7. BEKRI, Taj-Eddine	Tunisia	Deputy Director Data Processing Liaison and Documentation Department Directorate General of Public Accounts Ministry of Finance
8. BEZRI, Nabil	Lebanon	Economist Economics Research and Statistics Department Bank of Lebanon
9. COLITO, Emitério Antonio	Cape Verde	Deputy Secretary of Finance Taxation Division Directorate General of Finance Ministry of Finance
10. DIAKHATE, Medou	Senegal	Researcher Public Sector and Financial Institutions Division Forecasting and Overall Economic Situation Department Ministry of Economy and Finance
11. DIALLO, Nouhoum	Mali	Accountant Central Treasury Accounting Agency Ministry of Finance and Commerce
12. DJOUF, Cheikh	Senegal	"Fondé de Pouvoir" Monetary Section Research Department Central Bank of West African States

Name	Country/ Organization	Position and Affiliation
13. FIEVRE, Carmita Aubry (Mrs.)	Haiti	Official Public Finance and Miscellaneous Statistics Division Economics Research Department Bank of the Republic of Haiti
14. GAGNON, Bertrand	Canada	Chief Public Finance Division Finance Department Statistics Office of Quebec Canada
15. GALOPIN, Dominique François	France	"Attaché d'Administration" Administrative and Financial Cooperation Division Development Projects Department Ministry of Foreign Relations, Cooperation and Development
16. GBANE, Tiemoko	Côte d'Ivoire	Division Chief Sub-Directorate of the Treasury Directorate General of Public Accounting and Treasury Ministry of Economy and Finance
17. HEINEN, Romain	Luxembourg	"Candidat-Rédacteur" Ministry of Finance
18. JOSSE, Adébiyi Didier	Benin	Official Division of General Research and State Accounts Analysis Research Department Directorate of the Budget Ministry of Finance and Economy

Name	Country/ Organization	Position and Affiliation
19. KANE, Abdoul Thiadiel	Mauritania	Official Research and Forecasting Division Budget and Public Debt Department Ministry of Finance
20. KODEGUE, Marc	Central African Republic	Deputy Director of Budget and Forecasting Ministry of Economy and Finance
21. LY, Bubacar	Guinea-Bissau	In Charge of the Research Office Ministry of Finance
22. MOTETO, Muetende	Zaire	In Charge of Public Finance Statistics Division Research Department Bank of Zaire
23. MOUDIENGUELE, Emile	Congo	Chief Financial and Fiscal Statistics Section Planning and Statistics Division Ministry of Finance and Budget
24. MOUKOUYOU, Léopold	Congo	Head Forecasting and Procedures Section Forecasting and Statistics Division Directorate General of the Budget Ministry of Finance and Budget
25. NGARYO Ndimadjina Bemarsale	Chad	Chief Revenue and Accounting Division Budget and Data Processing Department Ministry of Finance and Procurement

Name	Country/ Organization	Position and Affiliation
26. N'GUEMA EDZANG, Léopold Sédar	Gabon	Chief Investment Programming Division Planning and Development Commission
27. NKILIYEHE, Mélane	Rwanda	Director Budgeting Department Directorate General of the Budget Ministry of Finance and Economy
28. NSAKA, Cilombo	Zaïre	Chief Statistics and Documentation Division Research and Planning Department General Secretariat of Finance and Budget Department of Finance and Budget
29. NTAGANDA, Cervais	Burundi	Advisor Accounting Department Ministry of Finance
30. OZENDA, Michel	France	"Chargé de Mission" Financing Division General Commission for Planning Ministry of Planning and National Development
31. RAKOTOBÉ, Andriamparaniaina Guy	Madagascar	Chief Provincial Budget Division of Toamasina Ministry of Finance and Economy
32. RHANOUÏ, Sellam	Morocco	"Inspecteur des Finances" Public Debt Unit Treasury Operations Division Treasury and External Finance Department Ministry of Finance

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Name	Country/ Organization	Position and Affiliation
33. TANASESCU, Mihai	Romania	Senior Economist General Budget Accounting Division State Budget Department Ministry of Finance
34. TCHEBY, Samuel Hubert	Cameroon	Chief Extrabudgetary Accounts Division Budget Department Ministry of Finance
35. DI CALOGERO, Robert	IMF	Observer

List of Topics

Course on Government Finance Statistics in French, 1986-III

I. Introduction

Welcome Address  
Administrative Arrangements for the Course

II. The Government Finance Statistics System

Government Finance Statistics System  
Coverage of Government  
Principles of Derivation of GFS Aggregates  
Treasury Accounts  
Enterprise-type Accounting and Derivation of GFS Aggregates  
- Example of the Social Security  
Classification of Expenditure - Economic Classification  
Classification of Expenditure - Functional Classification  
Classification of Revenue and Grants  
Classification of Financing  
Classification of Debt  
Nonfinancial Public Enterprises  
Application and Analysis  
Use of Government Finance Statistics by Area Departments  
Regional and Local Government  
Monthly Data  
Summary Presentation of the Government Finance Statistics System

III. Fund's Activities and Policies

Organizational Aspects of the International Monetary Fund  
The Fund's Code of Conduct  
International Liquidity and Special Drawing Rights  
Origins and Uses of Fund Resources  
Recent Evolution of the International Monetary Fund

IV. Case Studies

The Coverage of Government  
Principles of Derivation  
Derivation of GFS Aggregates from Treasury Accounts  
Derivation of Aggregates, Extrabudgetary Accounts, and  
Social Security  
Classification of Expenditure; Economic Classification and  
Functional Classification  
Classification of Revenue and Grants  
Classification of Financing and Debt  
Nonfinancial Public Enterprises  
Application and Analysis

V. Workshop

Use of Micro-computers to Compile Government Finance Statistics

Closing Session

List of Documents 1/

Course on Government Finance Statistics in French, 1986-III

Summaries

INST/86-III/6	Use of Micro-computers to Compile Government Finance Statistics
INST/86-III/7-1	Analysis and Use of GFS Statistics
INST/86-III/8-1	Organizational Aspects of the International Monetary Fund
INST/86-III/8-2	The Fund's Code of Conduct
INST/86-III/8-3	Origins and Uses of Fund Resources
INST/86-III/8-4	International Liquidity and the Special Drawing Rights
INST/86-III/8-5	Recent Evolution of the International Monetary Fund

Case Studies

INST/86-III/C2-1	Coverage of Government
INST/86-III/C3-1	Derivation of GFS Aggregates - Example of Rwanda's Budgetary Accounts
INST/86-III/C3-2	Derivation of GFS Aggregates - Example of Togo's Budgetary Accounts
INST/86-III/C3-3	Enterprise-type Accounting and Derivation of GFS Aggregates - Example of the Social Security
INST/86-III/C4-1	Classification of Expenditures and Lending Minus Repayments
INST/86-III/C4-2	Classification of Revenue and Grants
INST/86-III/C4-3	Classification of Financing and Debt
INST/86-III/C5-1	Nonfinancial Public Enterprises

Fund Publications

	International Monetary Fund, <u>Annual Report 1985</u> .
_____	, <u>Articles of Agreement</u> .
_____	, <u>Draft Manual on Government Finance Statistics</u> , June 1975.
_____	, <u>Finance and Development</u> , Vol. 22 , No. 4, December 1985.
_____	, <u>Government Finance Statistics Yearbook</u> , 1985 (English).
_____	, <u>IMF Pamphlet Series</u> , Nos. 37 (4th Edition), 38, and 43.
_____	, <u>IMF Survey</u> , September 1985 (Supplement on the Fund), October 14, 1985 (Annual Report Issue), and November 1985 (Annual Meetings Issue).
_____	, <u>International Financial Statistics</u> , January 1985.

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1/ In French.

Selected Document

INST/Doc-111-F      Levin, Jonathan, "Nouveaux instruments de mesure pour le secteur des administrations publiques", Finance and Development, Vol. 12, No. 2, June 1975 (Revised).

Books

Guizard, L., and C. Pérochon, La nouvelle technique comptable, initiation comptable, Tome 1 (Paris, Foucher, 1980).

Martinet, G., and R. Visconti, La nouvelle technique comptable - corrigé des exercices (Paris, Foucher, 1980).