

COURSE ON GOVERNMENT FINANCE STATISTICS (ST13.15)
SINGAPORE
AUGUST 12 – 30, 2013

COURSE OUTLINE AND CONTENTS

LECTURE MATERIALS	CASE STUDY / GUIDED EXERCISE MATERIALS
BROAD CONCEPTUAL ISSUES	
<p>I-1 Overview of the GFSM 2001 System Lecture slides http://www.imf.org/external/pubs/ft/gfs/manual/comp.htm <i>Please read GFSM 2013, Chapter 4</i> http://www.imf.org/external/np/sta/gfsm/pdf/chapter4.pdf <i>Also refer to GFS Compilation Guide for Developing Countries, Chapter 4, Part A, and Chapter 6</i> http://www.imf.org/external/pubs/ft/gfs/manual/compil.pdf Color Diagram of GFSM 2001 Analytic Framework</p>	
<p>I-2 Coverage of Units in the Public Sector Lecture slides <i>Please read GFSM 2013, Chapter 2</i> http://www.imf.org/external/np/sta/gfsm/pdf/chapter2.pdf Lecture handout: "Coverage and Sectorization of the Public Sector" http://www.imf.org/external/pubs/ft/gfs/manual/pdf/compan.pdf <i>Also refer to GFS Compilation Guide for Developing Countries, Chapter 2</i> http://www.imf.org/external/pubs/ft/gfs/manual/compil.pdf <i>and 2008 SNA, Chapter 4</i> http://unstats.un.org/unsd/nationalaccount/docs/sna2008.asp</p>	<p>II-2 Coverage of Units in the Public Sector Case Study</p>
<p>I-3 Flows, Stocks, and Accounting Rules Lecture slides <i>Please read GFSM 2013, Chapter 3</i> http://www.imf.org/external/np/sta/gfsm/pdf/chapter3.pdf <i>Also refer to GFS Compilation Guide for Developing Countries, Chapter 3</i></p>	<p>II-3 Accounting Rules Case Study</p>

LECTURE MATERIALS	CASE STUDY / GUIDED EXERCISE MATERIALS
<p>http://www.imf.org/external/pubs/ft/gfs/manual/compil.pdf Lecture handout: "Accounting Rules and the GFSM 2001 Statements"</p>	
<p>I-4 Overview of the GFSM 2001 Classification System Lecture slides <i>Please read GFSM 2013, Appendix 8</i> http://www.imf.org/external/np/sta/gfsm/pdf/appendes.pdf <i>Also refer to GFS Compilation Guide for Developing Countries, Chapter 4, Part B</i> http://www.imf.org/external/pubs/ft/gfs/manual/compil.pdf</p>	
DETAILS OF THE GFSM 2001 SYSTEM	
<p>I-5 Revenue Lecture slides (Part 1, Part 2) <i>Please read GFSM 2013, Chapter 5</i> http://www.imf.org/external/np/sta/gfsm/pdf/chapter5.pdf <i>Also refer to GFS Compilation Guide for Developing Countries, Chapter 5, Part A and Annex 5.1, and Chapter 10, Part A</i> http://www.imf.org/external/pubs/ft/gfs/manual/compil.pdf Lecture handout 1: "GFS—Accrued Revenue" Lecture handout 2: "Accrual Recording of Taxes in the GFSM 2001 System: General and Practical Principles" Lecture handout 3: "Practical Methods of Accrual Revenue Recording"</p>	<p>II-5 Revenue Case Study</p>
<p>I-6 Expense Lecture slides <i>Please read GFSM 2013, Chapter 6</i> http://www.imf.org/external/np/sta/gfsm/pdf/chapter6.pdf <i>Also refer to GFS Compilation Guide for Developing Countries, Chapter 5, Part B and Annex 5.1, and Chapter 10, Part B</i> http://www.imf.org/external/pubs/ft/gfs/manual/compil.pdf</p>	<p>II-6 Expense Case Study</p>

LECTURE MATERIALS	CASE STUDY / GUIDED EXERCISE MATERIALS
<p>I-7 Balance Sheet Lecture slides <i>Please read GFSM 2013, Chapter 7</i> http://www.imf.org/external/np/sta/gfsm/chapter7.pdf <i>Also refer to GFS Compilation Guide for Developing Countries, Chapter 5, Part D, and Chapter 10, Part C</i> http://www.imf.org/external/pubs/ft/gfs/manual/compil.pdf Reference: "Another look at government's balance sheets: the role of nonfinancial assets" Lecture handout: "Valuation of Physical Noncurrent Assets at Fair Value"</p>	<p>II-7 Balance Sheet Case Study</p>
<p>I-8 Transactions and Other Economic Flows in Assets and Liabilities Lecture slides <i>Please read GFSM 2013, Chapters 8, 9, and 10</i> http://www.imf.org/external/np/sta/gfsm/pdf/chapter8.pdf http://www.imf.org/external/np/sta/gfsm/chapter9.pdf http://www.imf.org/external/np/sta/gfsm/chapter10.pdf <i>Also refer to GFS Compilation Guide for Developing Countries, Chapter 5, Part E, and Chapter 10, Parts C and E</i> http://www.imf.org/external/pubs/ft/gfs/manual/compil.pdf</p>	<p>II-8 Transactions and Other Economic Flows in Assets and Liabilities Case Study</p>
	<p>II-9 Integrated Statement of Flows and Stocks</p>
<p>I-10 Functional Classification of Expenditure <i>Please read GFSM 2013, Annex to Chapter 6</i> http://www.imf.org/external/np/sta/gfsm/pdf/chapter6a.pdf</p>	
GFSM 2001 DATA COMPILATION	
<p>I-11 Data Sources, Preparation, and Derivation Lecture slides Lecture handout: "Data Sources, Preparation, and Derivation of GFSM 2001 Statistics" http://www.imf.org/external/pubs/ft/gfs/manual/comp.htm <i>Also refer to GFS Compilation Guide for Developing Countries,</i></p>	<p>II-11 Data Sources and Data Preparation Case Study</p> <p>II-11 Derivation Case Study</p>

LECTURE MATERIALS	CASE STUDY / GUIDED EXERCISE MATERIALS
<p><i>Chapters 7 and 8</i> http://www.imf.org/external/pubs/ft/gfs/manual/compil.pdf</p>	
<p>I-12 Consolidation Lecture slides Lecture handout 1: "Consolidation of the General Government Sector" http://www.imf.org/external/pubs/ft/gfs/manual/pdf/consol.pdf Lecture handout 2: "Nonfinancial Public Sector Statistics - Consolidation" http://www.imf.org/external/pubs/ft/gfs/manual/comp.htm <i>Also refer to GFS Compilation Guide for Developing Countries, Chapter 9</i> http://www.imf.org/external/pubs/ft/gfs/manual/compil.pdf</p>	<p>II-12 Consolidation Case Study</p>
<p>I-13 Introduction to the GFSM 2001 Classification Assistants Lecture slides Electronic file multiperiod classification assistant Electronic file multisector classification assistant <i>Also refer to GFS Compilation Guide for Developing Countries, Chapter 8, Part C</i> http://www.imf.org/external/pubs/ft/gfs/manual/compil.pdf</p>	
<p>I-19 Compilation of GFS from National Data Data to be provided by lecturers</p>	
SOME COMPLEX ISSUES IN GFSM 2001 DATA COMPILATION	
<p>I-14 Social Protection Lecture slides <i>Please read GFSM 2013, Appendix 2</i> http://www.imf.org/external/np/sta/gfsm/pdf/appendes.pdf</p>	<p>II-14 Social Protection Case study</p>
<p>I-15 Leases, Licenses, Permits, and Other Contracts <i>Please read GFSM 2013, Appendix 4, section B</i> http://www.imf.org/external/np/sta/gfsm/pdf/appendes.pdf</p>	

LECTURE MATERIALS	CASE STUDY / GUIDED EXERCISE MATERIALS
<p>I-16 Insurance and Standardized Guarantee Schemes <i>Please read GFSM 2013, Appendix 4, section D</i> http://www.imf.org/external/np/sta/gfsm/pdf/appendes.pdf</p>	
<p>I-18 Government Debt Operations Lecture slides <i>Please read GFSM 2013, Appendix 3</i> http://www.imf.org/external/np/sta/gfsm/pdf/appendes.pdf <i>Also read:</i> Public Sector Debt Statistics – Guide for Compilers and Users, Chapters 2, 3, and 4 http://www.tffs.org/PSDStoc.htm Reference: “What Lies Beneath: The Statistical Definition of Public Sector Debt” http://www.imf.org/external/pubs/ft/sdn/2012/sdn1209.pdf <i>GFS Compilation Guide for Developing Countries, Chapter 11, Part B</i> http://www.imf.org/external/pubs/ft/gfs/manual/compil.pdf</p>	<p>II-17 Government Debt Operations Case study</p>
RELATIONSHIPS WITH OTHER STATISTICAL SYSTEMS	
<p>I-20 GFS and Other Macroeconomic Statistical Systems Lecture slides <i>Please read GFSM 2013, Appendix 6</i> http://www.imf.org/external/np/sta/gfsm/pdf/appendes.pdf</p>	
OTHER GFSM 2001 RELATED ISSUES	
<p>I-17 GFS and International Public Accounting Standards <i>Please read GFSM 2013, Appendix 6</i> http://www.imf.org/external/np/sta/gfsm/pdf/appendes.pdf</p>	

LECTURE MATERIALS	CASE STUDY / GUIDED EXERCISE MATERIALS
<p>I-21 Reporting under the GFSM 2001 System Lecture slides Lecture handout 1: Guidelines for Responding to the <i>GFS Yearbook Questionnaire</i> http://www.imf.org/external/pubs/ft/gfs/manual/qin_s.pdf Lecture handout 2: <i>GFS Yearbook Questionnaire</i> http://www.imf.org/external/pubs/ft/gfs/manual/comp.htm Lecture handout 3: GFS High Frequency Questionnaire http://www.imf.org/external/pubs/ft/gfs/manual/comp.htm Lecture handout 4: Institutional Table Template http://www.imf.org/external/pubs/ft/gfs/manual/comp.htm <i>Also refer to GFS Compilation Guide for Developing Countries, Chapter 8, Part D an Annex 8.1, and Chapter 12</i> http://www.imf.org/external/pubs/ft/gfs/manual/compil.pdf</p>	
<p>I-22 GFS Aspects of GDDS, SDDS, and SDDS+ Reference: Data Dissemination Website http://dsbb.imf.org/</p>	
<p>I-23 Implementation the GFSM 2001 System: Migration Paths and Experiences Lecture slides Lecture handout 1: Chapter 13 “Adoption of the GFSM 2001 methodology” of the GFS Compilation Guide for Developing Countries http://www.imf.org/external/pubs/ft/gfs/manual/compil.pdf</p>	